Barrie Hydro Distribution Inc EB-2008-0381 Interrogatory Responses – Board Staff Filed: May 27, 2009 Page 1 of 53

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

AND IN THE MATTER OF a proceeding commenced by the Ontario Energy Board on its own motion to determine the accuracy of the final account balances with respect to account 1562 Deferred PILs (for the period October 1, 2001 to April 30, 2006) for certain 2008 and 2009 distribution rate applications before the Board.

BOARD STAFF INTERROGATORIES: BARRIE HYDRO DISTRIBUTION INC.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#1 Filed: May 27, 2009 Page 2 of 53

Board Staff Interrogatory #1

Barrie has relied on Excel worksheets to create some of the information in the Deferred PILs account 1562 continuity schedule. Please provide the "live" unlocked Excel worksheets for each tax year 2001 through 2005.

Response(s):

The live Excel Worksheets have been provided for each taxation year 2001 to 2005. Some models are locked as this is how Barrie Hydro ("BH") received the model from the OEB. These are attached as Schedule 1 to Schedule 5.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#2 Filed: May 27, 2009 Page 3 of 53

Board Staff Interrogatory #2

Please confirm that the maximum and minimum tax rates shown in the table below are correct for the years shown. The gross-up rate does not include the surtax rate of 1.12% because the surtax can be offset against the Large Corporation Tax.

Maximum Income Tax Rates in Percentages									
	2001 4th Quarter	2002	2003	2004	2005	2006			
Federal	27.00	25.00	23.00	21.00	21.00	21.00			
Federal Surtax	1.12	1.12	1.12	1.12	1.12	1.12			
Ontario	12.50	12.50	12.50	14.00	14.00	14.00			
Combined Rate	40.62	38.62	36.62	36.12	36.12	36.12			
Gross-up Rate	39.50	37.50	35.50	35.00	35.00	35.00			

Maximum Income Tax Rates in Percentages										
	2001 4th Quarter	2002	2003	2004	2005	2006				
Federal	12.00	12.00	12.00	12.00	12.00	12.00				
Federal Surtax	1.12	1.12	1.12	1.12	1.12	1.12				
Ontario	6.00	6.00	5.50	5.50	5.50	5.50				
Combined Rate	19.12	19.12	18.62	18.62	18.62	18.62				
Gross-up Rate	18.00	18.00	17.50	17.50	17.50	17.50				

Response(s):

The maximum tax rates are accurate. Minimum tax rates do not apply to our corporation.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#3 Filed: May 27, 2009 Page 4 of 53

Board Staff Interrogatory #3

2001 Fourth Quarter SIMPIL

Barrie did not use the Board-approved PILs tax proxy of \$1,129,825 for the fourth quarter 2001 TAXCALC reconciliation. The tax rate for the period was 40.62% and Barrie used 38.62% which resulted in the differences.

Response(s):

The tax rate of 40.62% has been adjusted in the revised model. See Schedule 1 for the revised 2001 SIMPIL model.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#4 Filed: May 27, 2009 Page 5 of 53

Board Staff Interrogatory #4

The tax rate in TAXCALC cell I130 is 35.50%, in cell I138 - 38.62% and in cell I175 - 37.50%. Please confirm that the true-up variances are incorrect due to the tax rate used.

Response(s):

The tax rates in the "Three tax rates" tab have been undated to reflect the rates in the Board's "Maximum Income Tax Rates in Percentages" table. The tax rates are updated by this spreadsheet. Cell I130 and I175 was updated to the rate of 39.5% and cell I138 was updated to 40.62%. These changes have resulted in a \$0 Deferral Account variance at I181.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#5 Filed: May 27, 2009 Page 6 of 53

Board Staff Interrogatory #5

In TAXCALC section IV, did Barrie prorate the Large Corporation Tax and Ontario Capital Tax numbers for the quarter? For example, 92/365.

Response:

The capital tax was pro-rated in the original PILs models.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#6 Filed: May 27, 2009 Page 7 of 53

Board Staff Interrogatory #6

Please confirm that there is no adjustment for changes in regulatory assets in the fourth quarter 2001 SIMPIL reconciliation. Please explain the assumptions that Barrie made for its 2001 tax returns that resulted in no addition or deduction for regulatory assets in SIMPIL.

Response:

Barrie Hydro ("BH") did use the regulatory assets in the Ministry filing of our tax returns. BH determined regulatory asset/liabilities should not be included in the PILs filing, due to the fact that these are not considered when setting the PILs Proxy and only represent a timing difference of when income tax is paid.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#7 Filed: May 27, 2009 Page 8 of 53

Board Staff Interrogatory #7

Opening and closing tax and financial statement reserves do not appear in TAXCALC. Please explain the tax treatment.

Response:

There were no tax reserves in the 2001 tax return filed with the Ministry of Revenue.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#8 Filed: May 27, 2009 Page 9 of 53

Board Staff Interrogatory #8

Barrie had a loss carry-forward in 2001 of \$3,025,316. What were the main reasons for the loss? Does Barrie have an opinion about who owns the tax loss carry-forward for regulatory purposes?

Response:

The tax loss is the result of the timing differences caused by the tax treatment of regulatory asset amounts and the combined effect of lower earnings than allowed. The timing differences will eventually reverse and there is no mechanism to include the tax on these amounts in rates so it would be inequitable to return the temporary tax savings to rate payers via account 1562. Similarly to reduce revenues to utilities that were not able to earn the allowed rate of return imposes further hardship.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#9 Filed: May 27, 2009 Page 10 of 53

Board Staff Interrogatory #9

2002 SIMPIL

Please confirm that there are no adjustments for changes in regulatory assets in the 2002 SIMPIL reconciliation. Please explain the assumptions that Barrie made for its 2002 tax returns that resulted in no addition or deduction for regulatory assets in SIMPIL.

Response:

There are no adjustments for changes in our regulatory assets for 2002, as discussed in BH6. It was felt that the write off of our regulatory asset is only a timing issue and should not be part of the PILs submission.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#10 Filed: May 27, 2009 Page 11 of 53

Board Staff Interrogatory #10

In TAXCALC, cells I122 and I130 show an income tax rate of 35.50%. Please confirm that the correct income tax rate, according to the guidelines, for Barrie in 2003 in this part of the model should be 37.50%.

Response:

The spreadsheet has been updated with the income tax rate of 37.5%. Please see Schedule 2 for the updated model.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#11 Filed: May 27, 2009 Page 12 of 53

Board Staff Interrogatory #11

Please explain the accrued contingent liability tax reserves that appear on sheet Tax Reserves.

Response:

The accrued contingent liability tax reserve is reserve for doubtful accounts (Bad debts).

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#12 Filed: May 27, 2009 Page 13 of 53

Board Staff Interrogatory #12

2003 SIMPIL

In TAXCALC, cells I122 and I130 show an income tax rate of 35.50%, after removing the surtax rate of 1.12%. However, the 2003 tax returns indicate the combined rate was 32.40%. Please confirm what the correct income tax rate, according to the guidelines, for Barrie in 2003 in this part of the model should be.

Response:

The tax rates in the model was updated to the deemed rate of 35.5%. There was a loss carry forward in 2003 that was used. Barrie Hydro believes that the true-ups should be at the deemed tax rate and not the actual tax rate.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#13 Filed: May 27, 2009 Page 14 of 53

Board Staff Interrogatory #13

Please confirm that the true-up variance will change when the correct rate is used, and please update the SIMPIL model.

Response:

This did not change the true-up variance in the model.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#14 Filed: May 27, 2009 Page 15 of 53

Board Staff Interrogatory #14

In TAXCALC, cell I138 shows an income tax rate of 38.62%. Please confirm that the correct maximum income tax rate, according to the guidelines, for Barrie in 2003 should be 36.62%.

Response:

The model has been updated to the 36.62% tax rate.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#15 Filed: May 27, 2009 Page 16 of 53

Board Staff Interrogatory #15

Please confirm that an income tax true-up will result when the correct rate is used, and please update the SIMPIL model.

Response:

The model has been updated. The model uses the updated rate for both the initial estimate and the true up adjustments. Accordingly the model does not calculate a true-up. As the model is locked, Barrie Hydro was unable to override and correct this.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#16 Filed: May 27, 2009 Page 17 of 53

Board Staff Interrogatory #16

In TAXCALC, cell I175 shows a rate of 37.50% for the gross-up calculation. Barrie utilized a loss carry-forward of \$3,224,740 to reduce taxable income in 2003 to \$2,728,422. Please confirm what the correct income tax rate, according to the guidelines, in 2003 for the gross-up calculation should be given that the rate from the tax returns indicates 32.40% before removing the surtax of 1.12%.

Response:

Barrie Hydro believes the tax loss should not be incorporated and has used the deemed tax rates as described in BH12.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#17 Filed: May 27, 2009 Page 18 of 53

Board Staff Interrogatory #17

Please confirm that there are no adjustments for changes in regulatory assets in the 2003 SIMPIL reconciliation. Please explain the assumptions that Barrie made for its 2003 tax returns that resulted in no addition or deduction for regulatory assets in SIMPIL.

Response:

There are no adjustments for changes in our regulatory assets for 2003, as discussed in BH6.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#18 Filed: May 27, 2009 Page 19 of 53

Board Staff Interrogatory #18

Please update the SIMPIL model to reflect the changes and provide the revised live unlocked Excel model.

Response:

The model has been updated. See Schedule 3 for the updated model.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#19 Filed: May 27, 2009 Page 20 of 53

Board Staff Interrogatory #19

2004 SIMPIL

In TAXCALC, cell I136 has a tax rate of 36.12%; cells I120, I128 and I173 show an income tax rate of 35.00%, after removing the surtax rate of 1.12%. However, the 2004 tax returns indicate the combined rate was 35.92%. Please confirm what the correct income tax rates, according to the guidelines, for Barrie in 2004 in this part of the model should be.

Response:

The correct deemed tax rates of 36.12 (35% with surtax removed) has been updated in the model.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#20 Filed: May 27, 2009 Page 21 of 53

Board Staff Interrogatory #20

Please confirm that there are no adjustments for changes in regulatory assets in the 2004 SIMPIL reconciliation. Please explain the assumptions that Barrie made for its 2004 tax returns that resulted in no addition or deduction for regulatory assets in SIMPIL.

Response:

There are no adjustments for changes in our regulatory assets for 2004, as discussed in BH6.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#21 Filed: May 27, 2009 Page 22 of 53

Board Staff Interrogatory #21

Please update the SIMPIL model to reflect the changes if any are required and provide the revised live unlocked Excel model.

Response:

The model has been updated. Please see Schedule 4.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#22 Filed: May 27, 2009 Page 23 of 53

Board Staff Interrogatory #22

2005 SIMPIL

In TAXCALC, cell I139 has a tax rate of 36.12%; cell I123 - 36.05%; cells I131 and I176 show an income tax rate of 34.93%, after removing the surtax rate of 1.12%. However, the 2004 tax returns indicate the combined rate was 35.87%. Please confirm what the correct income tax rates, according to the guidelines, for Barrie in 2005 in this part of the model should be.

Response:

Cell I123 has been updated to 36.12% and cell I131 & I176 has been updated to 35% to reflect the appropriate tax rates.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#23 Filed: May 27, 2009 Page 24 of 53

Board Staff Interrogatory #23

Please confirm that there are no adjustments for changes in regulatory assets in the 2004 SIMPIL reconciliation. Please explain the assumptions that Barrie made for its 2005 tax returns that resulted in no addition or deduction for regulatory assets in SIMPIL.

Response:

There are no adjustments for changes in our regulatory assets for 2005. As discussed in BH6.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#24 Filed: May 27, 2009 Page 25 of 53

Board Staff Interrogatory #24

Please update the SIMPIL model to reflect the changes and provide the revised live unlocked Excel model.

Response:

The model has been updated. Please see Schedule 5 for the updated model.

Board Staff Interrogatory #25

PILs Taxes Paid to the Ministry of Finance and/or OEFC from 2001 through 2008

Please provide a table that compares the PILs tax proxy amount used in the continuity schedule before gross-up, and after gross-up, that were included in rates with the amount paid to the Ministry of Finance or the OEFC for each tax year 2001 through 2008. Please calculate the differences in each year. Please total each column and cross-add the table to show the totals for the period 2001 through 2008. Notices of Reassessment should be incorporated into the year affected by the reassessments.

The purpose of this table is to demonstrate the impact of the regulatory asset treatment in the tax returns and in rates for the periods where costs were incurred through the four-year collection period ending in 2008.

Response:

Please see Schedule 6. There can be many reasons why actual taxes paid differ from the PILs proxy. The tax treatment of regulatory assets is the main factor for BH. Other reasons include under earning, the impact of non-distribution items and other items not allowed for rates.

Board Staff Interrogatory #26

PILs Continuity Schedule

Board-approved PILs Tax Proxy or Allowance

Please provide the calculations to show how Barrie determined the Board-approved proxy amount for each year 2001 through 2006.

Response:

For October to December 2001, BH recorded \$1,129,825 or \$376,608 per month based on the 2001 PILS part of the approved 2002 PILS proxy. For January to December 2002, BH recorded \$3,666,285 or \$305,524 per month, based on the 2002 PILS part of the approved 2002 PILS Proxy. For January to December 2003, BH recorded \$4,796,110 or \$399,676 per month based on the approved 2002 PILS Proxy. For January to December 2004, BH recorded \$3,948,744 or \$329,062 per month, based on 3/12^{ths} of the 2002 approved PILs proxy of \$4,796,110 and 9/12^{ths} of 2004 approved PILs proxy of \$3,666,285. For January to March 2005, BH recorded \$305,524 per month, based on 1/12th of the 2004approved PILs proxy of \$3,666,285 and for April to December 2005, BH recorded \$310,179 per month based on 1/12th of the 2005 approved PILs proxy of \$3,722,154 for a total of \$3,708,183 for calendar 2005. In 2006, for January through April, BH recorded \$310,179 per month based on 1/12th of the 2005 approved PILs proxy of \$3,722,154, for a total of \$1,240,716.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#27 Filed: May 27, 2009 Page 28 of 53

Board Staff Interrogatory #27

Please provide the Board decisions that support the proxy amounts for each year.

Response:

To the best of our knowledge the Board decisions did not include the PILS proxy amounts, please see the response to BH28.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#28 Filed: May 27, 2009 Page 29 of 53

Board Staff Interrogatory #28

If the proxy amount used in the continuity schedule does not appear in the Board decision, please provide the PILs, RUD and/ or RAM models that generated the rate schedules which Barrie implemented.

Response:

Please see Schedule 7 for the approved 2002 PILs Proxy from the approved 2002 Rate Adjustment Model (RAM). Please see Schedule 8 for the approved 2004 PILs Proxy from the approved 2004 Rate Adjustment Model. Please see Schedule 9 for the approved 2005 PILs Proxy from the approved 2005 Rate Adjustment Model.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#29 Filed: May 27, 2009 Page 30 of 53

Board Staff Interrogatory #29

Fourth Quarter 2001 PILs Proxy Tax Allowance

Did Barrie include the 2001 proxy in the Board-approved proxy amount for each period through March 31, 2004?

Response:

Yes, BH included the total approved 2002 PILs proxy, which included an amount for 2001, in its 2002 and 2003 rate years as a result of Bill 210.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#30 Filed: May 27, 2009 Page 31 of 53

Board Staff Interrogatory #30

Did Barrie true-up the fourth quarter 2001 proxy in 2003 and in 2004? If not, does Barrie think there should be a true-up beyond 2002? Please explain.

Response:

BH did not true up the 4th quarter 2001 proxy in 2003 and 2004. If there was to be a trueup it should be rate year versus the tax year (i.e. 2001 vs. 2001) The only true up in the revised 2001 SIMPILs model is a debit of \$136,041 related to the employee future benefits reserve not allowed for tax. BH does not believe that a second or third true-up of 2001 would be appropriate.

Board Staff Interrogatory #31

Four-month Period January 1 to April 30, 2006

Did Barrie calculate any true-up or deferral account variance adjustments for this four month period which ended the PILs regime that started under PBRI? If not, please explain why.

Response:

BH did not calculate any true-up or deferral account variance adjustments for the four month period. BH believes that the period January 1, 2006 to April 30, 2006 is part of the 2005 rate year and has been properly trued up in the 2005 year SIMPILs filing.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#32 Filed: May 27, 2009 Page 33 of 53

Board Staff Interrogatory #32

Tax Returns, Notices of Assessment, Notices of Reassessment

Did Barrie file amended tax returns for any years from 2001 through 2006?

Response:

Barrie Hydro did file amended tax returns for the years 2001 to 2006.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#33 Filed: May 27, 2009 Page 34 of 53

Board Staff Interrogatory #33

Did Barrie use the final tax returns, Notices of Assessment and Notices of Reassessment for each year in determining the balances in the continuity schedule? If not, how were the changes caused by assessments or reassessments reflected in this continuity schedule?

Response:

BH has reflected the amended returns and re-assessments in the updated models filed in response to Board Staff interrogatory BH1.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#34 Filed: May 27, 2009 Page 35 of 53

Board Staff Interrogatory #34

Carrying Charges

Please describe how Barrie determined the carrying charges.

Response:

Barrie Hydro determined its carrying charges on the monthly opening principal balance of account 1562.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#35 Filed: May 27, 2009 Page 36 of 53

Board Staff Interrogatory #35

Has Barrie used the Board's prescribed interest rate methodology?

Response:

Yes. Barrie Hydro has used the Board's prescribed interest rate methodology, including the use of the deemed debt rate up to April 30, 2006.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#36 Filed: May 27, 2009 Page 37 of 53

Board Staff Interrogatory #36

BH36. Recalculation of the balances in the continuity schedule may be required because of the updates of the SIMPIL models. How will Barrie calculate the change in the carrying charges? For example, by month or an annual average?

Response:

Barrie Hydro has updated the models and the interest rate calculation has been updated on a monthly basis for the prescribed changes.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#37 Filed: May 27, 2009 Page 38 of 53

Board Staff Interrogatory #37

Amount Billed to or Collected from Customers

Please describe how Barrie calculated the amount shown for each year as PILs collected from customers.

Response:

Beginning in March 2002 the component of distribution rates that pertained to PILS was identified and tracked based on billed consumption amounts and/or customers billed. In rate change months a pro-ration of consumption and fixed charges was performed to identify consumption and charges at old and new rates.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#38 Filed: May 27, 2009 Page 39 of 53

Board Staff Interrogatory #38

Did Barrie use the amount billed to customers to represent recoveries from customers? If not, how were the recoveries computed?

Response:

Yes.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#39 Filed: May 27, 2009 Page 40 of 53

Board Staff Interrogatory #39

For each year please provide a calculation of recoveries using annual statistics for customer counts, kWhs and kWs to test the accuracy of the amount shown on the schedule.

Response:

Please see Schedule 10.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#40 Filed: May 27, 2009 Page 41 of 53

Board Staff Interrogatory #40

Please describe how Barrie extracted the PILs amounts from unbilled revenue during the period 2001 through December 31, 2006.

Response:

Distribution rates containing PILS commenced March 1, 2002. The amounts shown in the continuity schedule are PILS collected on actual billed amounts, no true up for unbilled was performed on a monthly basis. You will note that the continuity schedule shows amounts collected from customers in May & June 2006, these amounts are calculated on consumption prior to May 1, 2006 which was not actually billed to the customer until May and June. In effect these two months are the "catch up" for unbilled at April 30, 2006.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#41 Filed: May 27, 2009 Page 42 of 53

Board Staff Interrogatory #41

Please provide the calculations of the PILs determined to be part of unbilled revenue.

Response:

BH recorded PILS collected as billed with no adjustment for unbilled amounts. In May and June 2006, consumption billed for the period up to April 30, 2006 was billed at 2005 rates and BH recorded the corresponding amount of PILS in the 2005 rates in account 1562.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#42 Filed: May 27, 2009 Page 43 of 53

Board Staff Interrogatory #42

Retroactive Repeal of the Federal Large Corporation Tax (LCT) effective on January 1, 2006

Did Barrie follow the Board's guidance in FAQ July 2007 and record 4/12ths of the 2005 LCT proxy in account 1562? If not, where did Barrie record the amount? If it was recorded in PILs tax account 1592, please provide an analysis of the 1592 account history since May 1, 2006 to December 31, 2007.

Response:

The amount of \$18,193, a credit, was recorded in account 1562 representing 4/12th of the 2005 LCT proxy amount of \$54,578.

Board Staff Interrogatory #43

Final Account Balance for Disposition

What are the principal and interest carrying charge amounts that Barrie requests the Board to approve for collection from, or repayment to, customers?

Response:

See Schedule 11 for a continuity schedule as of Sept 30/08. There is a principal balance to repay of \$370,329 and interest carrying charges to recover from customers was \$250,333 for a net amount repayable to customers of \$119,995. The principal amount has not changed since then but BH continues to calculate interest carrying changes on an ongoing basis.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#44 Filed: May 27, 2009 Page 45 of 53

Board Staff Interrogatory #44

As of which date(s) were these amounts determined?

Response:

These amounts were determined as of Sept 30, 2008.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#45 Filed: May 27, 2009 Page 46 of 53

Board Staff Interrogatory #45

Should interest carrying charges be forecast to a future date of disposition? If so, what date?

Response:

Yes. BH believes the interest rate should be forecasted and carrying charges calculated to the effective start date of the rate riders for final disposition of this account.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#46 Filed: May 27, 2009 Page 47 of 53

Board Staff Interrogatory #46

Over what time period does Barrie expect to recover or to repay the balance?

Response:

BH requests a one year period for repayment.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#47 Filed: May 27, 2009 Page 48 of 53

Board Staff Interrogatory #47

What billing determinants does Barrie suggest be used to clear the amount?

Response:

BH suggests that the variable portion be used to clear the balances using the billing determinants from its approved 2008 rate application.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#48 Filed: May 27, 2009 Page 49 of 53

Board Staff Interrogatory #48

Should the disposition of account 1562 be declared final in this proceeding, or should it be open to future tax reassessments for the period 2001 to 2005 (as per 2006 EDR Handbook)?

Response:

As long as the tax reassessments are not material the disposition of 1562 should be declared final.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#49 Filed: May 27, 2009 Page 50 of 53

Board Staff Interrogatory #49

Compliance with Guidance in Accounting Procedures Handbook (APH)

Has Barrie followed the guidance stated in the Board's April 2003 FAQ throughout the life of account 1562? If no, please explain.

Response:

Yes, to the best of our knowledge Barrie Hydro has followed the guidance stated in the Board's FAQ throughout the life of account 1562.

Barrie Hydro Distribution Inc EB-2008-0381 Staff IR#50 Filed: May 27, 2009 Page 51 of 53

Board Staff Interrogatory #50

Has Barrie changed accounting methods outlined in the Board's April 2003 FAQ at any time during life of account 1562? If yes, please explain.

Response:

No, Barrie Hydro has not changed accounting methods during the life of account 1562.

Barrie Hydro Distribution Inc. EB-2008-0381 Staff IR# 51 Filed: May 27, 2009 Page 52 of 53

Board Staff Interrogatory #51

How would Barrie suggest clearing the PILs contra account 1563 in conjunction with clearing the 1562 PILs control account?

Response:

BH has not recorded any amounts in Account 1563 and has no suggestions on how account 1563 balances should be cleared.

Schedules

- 1. December 31, 2001 SIMPIL model Revised April 24, 2009
- 2. December 31, 2002 SIMPIL model Revised April 27, 2009
- 3. December 31, 2003 SIMPIL model Revised April 27, 2009
- 4. December 31, 2004 SIMPIL model Revised April 27, 2009
- 5. December 31, 2005 SIMPIL model Revised April 27, 2009
- 6. Comparison of PILs Tax Proxy Amount and Actual Amounts Paid
- 7. 2002 Approved PILS from Approved Rate Model
- 8. 2004 Approved PILS from Approved Rate Model
- 9. 2005 Approved PILS from Approved Rate Model
- 10. PILs Collected from Customers
- 11. Account 1562 Continuity Schedule

	Α	В	С	D	E
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	D	Ŭ	0	Version 2004.2
	REGULATORY INFORMATION (REGINFO)				RRR # 2.1.8
	Utility Name: Barrie Hydro Distribution Inc.				NNN # 2.1.0
	Reporting period: Dec. 31, 2001 Revised April 24, 2009				
4 5	Reporting period: Dec. 31, 2001 Revised April 24, 2009				
		00	I		
	Days in reporting period:	92	days		
	Total days in the calendar year:	365	days		
8					
	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	yes	
10	Was the utility recently convirad by Livers One				
	Was the utility recently acquired by Hydro One		N//N1		
15	and now subject to s.89 & 90 PILs?		Y/N	no	
	Is the utility a non-profit corporation?		Y/N	no	
	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)		.,	110	
10		007	V/N1		
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	yes	
	shared among the corporate group?	LCT	Y/N	no	
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		99%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23					
24	Accounting Year End		Date	12-31-2004	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				income
	•				
	USE BOARD-APPROVED AMOUNTS				
30	Dete Dese (views anti)			400 004 007	
31	Rate Base (wires-only)			108,021,367	
33	Common Equity Ratio (CER)			45.00%	
				== 0.00/	
35	1-CER			55.00%	
	Target Return On Equity			9.88%	
00					
39	Debt rate			7.00%	
41	Market Adjusted Revenue Requirement			8,961,453	
ΤL					
43	1999 return from RUD Sheet #7			3,237,888	3,237,888
	Total Incremental revenue			5,723,565	
-	Input: Board-approved dollar amounts phased-in			-,,	
47	Amount allowed in 2001			1,907,855	1,907,855
48	Amount allowed in 2001			1,907,855	
40	Amount allowed in 2002 Amount allowed in 2003 and 2004 (will be zero due to Bill 210			1,907,000	
49 50	unless authorized by the Minister and the Board)			0	0
50	שוויבסס מענווטוובכע שץ נווכ ועוויווסנכו מווע נווכ DUdiu)				0
					0
52					7 050 500
53	Total Regulatory Income				7,053,598
54	F acility			10,000,017	
	Equity			48,609,615	
56			 		
	Return at target ROE			4,802,630	
58					
	Debt			59,411,752	
60					
61	Deemed interest amount in 100% of MARR			4,158,823	
62					
63	Phase-in of interest - Year 1 (2001)			2,388,032	
64	((D43+D47)/D41)*D61				
65	Phase-in of interest - Year 2 (2002)			3,273,427	
66	((D43+D47+D48)/D41)*D61			,,,,	
	Phase-in of interest - Year 3 (2003) and forward			3,273,427	
68	((D43+D47+D48)/D41)*D61 (due to Bill 210)			0,210,721	
69					
70				-	
70					hedule 1
11				Page	e 1 of 16

	۵	В	С	D	Е	F	GН		1	K L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial	D	E	г	вп	M of F	J M of F	MofF
	DEFERRAL/VARIANCE ACCOUNTS		Estimate					Filing	Filing	Filing
_	TAX CALCULATIONS (TAXCALC)		Lotinute					Variance	Variance	. mig
4	("Wires-only" business - see Tab TAXREC)							K-C	Explanation	(June)
5	RRR # 2.1.8								•	Version 2004.2
6			\$					\$		\$
7	Utility Name: Barrie Hydro Distribution Inc.									
	Reporting period: Dec. 31, 2001 Revised April 24, 2009									Column
	Days in reporting period:	92	days							Brought
	Total days in the calendar year:	365	days							From
11										TAXREC
12										
13 14	I) CORPORATE INCOME TAXES									
_	Regulatory Net Income REGINFO E53	1	1,286,436				-	-4.146.843		-2,860,407
16	Regulatory Net Income REGINI O E33	-	1,200,430				-	-4,140,043		-2,000,407
	BOOK TO TAX ADJUSTMENTS									
18										
19	Additions:									
20	Depreciation & Amortization	2	1,322,677					223,564		1,546,241
21	Employee Benefit Plans - Accrued, Not Paid	3						231,845		231,845
22	Tax reserves - beginning of year	4						0		0
23	Reserves from financial statements - end of year	4						0		0
_	Regulatory Adjustments - increase in income	5	0					0		0
25	Other Additions (See Tab entitled "TAXREC")						_			
26	"Material" Items from "TAXREC" worksheet	6					_	0		0
27	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6					_	-5,129		-5,129
28 29	Other Additions (not "Material") "TAXREC 2"	6					_	0		0
29 30	OTHER AUDITIONS (NOT WIRLENGE) TAAREUZ	0					_	0		U
	Deductions: Input positive numbers	1					+			
	Capital Cost Allowance and CEC	7	539,545					995,046		1,534,591
	Employee Benefit Plans - Paid Amounts	8				-+		0		0
	Items Capitalized for Regulatory Purposes	9	0					0		0
	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0					0		0
36	Interest Expense Deemed/ Incurred	11	597,008					-270,271		326,737
37	Tax reserves - end of year	4						0		0
	Reserves from financial statements - beginning of year	4						0		0
	Contributions to deferred income plans	3						0		0
	Contributions to pension plans	3						0		0
41	Interest capitalized for accounting but deducted for tax	11						0		0
42	Other Deductions (See Tab entitled "TAXREC")	10								
43	"Material" Items from "TAXREC" worksheet	12						0		0
44 45	Other Deductions (not "Material") "TAXREC" Material Items from "TAXREC 2" worksheet	12 12						83,338		83,338
45 46	Other Deductions (not "Material") "TAXREC 2"	12						0		0
40	Other Deductions (not Material) TAXREC 2	12						0		0
48	TAXABLE INCOME/ (LOSS)		1,472,560				-	(2,888,450)	Before loss C/F	(3,032,116)
49			1,412,000					(2,000,400)	201010 1000 0/1	(0,002,110)
50	BLENDED INCOME TAX RATE									
51	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	40.62%					0.0000%		40.62%
52										
	REGULATORY INCOME TAX		598,154					-598,154	Actual	0
54]					
55		l								
57	Miscellaneous Tax Credits	14					_	0	Actual	0
57	Total Desulatory Income T	+	F00.451				_	F00.45.1		
58 59	Total Regulatory Income Tax	+	598,154				_	-598,154	Actual	0
59 60		1					-			
	II) CAPITAL TAXES	1					-			
62		1				\rightarrow	+			
63	Ontario	1				-+				
64	Base	15	108,021,367					7,176,391		115,197,758
65	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000					-14,155		4,985,845
66	Taxable Capital	L	103,021,367			_ 1		7,162,236		110,211,913
67										
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%			T		0.0000%		0.3000%
69										
70	Ontario Capital Tax	1	77,901					5,437		83,338
71	Fadaval I anno Oamana dana Tan	-					_			
72	Federal Large Corporations Tax	40	100.001.007				+	0.054.504		114 979 004
73 74	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18 19	108,021,367 10,000,000				_	6,851,534		114,872,901 10,000,000
74	Taxable Capital	19	98,021,367				_	6,851,534		104,872,901
76	ταλαύιο θαμιαι	1	30,021,307				-	0,001,004		104,072,901
77	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%			\rightarrow		0.0000%		0.2250%
78			0.220370					0.000070		
79	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	1	55,590					3,886		59,476
80	Less: Federal Surtax 1.12% x Taxable Income	21	16,493					-16,493		0
81										
	Net LCT		39,098					-12,607		59,476
83										

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1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial		-	·	-		M of F	M of F	MofF	-
	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5 6	RRR # 2.1.8		\$						\$		Version 2004.2 \$	
	III) INCLUSION IN RATES		Ý						Ŷ		Ŷ	
85												
	Income Tax Rate used for gross- up (exclude surtax)		39.50%									
87		22	000.004							Actual 2004	0	
	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22	988,684 64,624							Actual 2004 Actual 2004	0 59,476	
	Ontario Capital Tax (no gross-up since it is deductible)	24	77,901							Actual 2004	83,338	
91												
92												
93	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	1,131,209							Actual 2004	142,814	
94 95	RAM DECISION											
96												
	IV) FUTURE TRUE-UPS											
98	IV a) Calculation of the True-up Variance								DR/(CR)			
	In Additions:											
	Employee Benefit Plans - Accrued, Not Paid	3							231,845			
	Tax reserves deducted in prior year Reserves from financial statements-end of year	4							0			
	Regulatory Adjustments	4 5							0			-
104	Other additions "Material" Items TAXREC	6							0			
105	Other additions "Material" Items TAXREC 2	6							0			
	In Deductions - positive numbers	0										_
	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9					-		0			-
109	Regulatory Adjustments	9 10							0		+	
110	Interest Adjustment for tax purposes (See Below - cell I204)	11							0			
111	Tax reserves claimed in current year	4							0			
112	Reserves from F/S beginning of year	4							0			_
	Contributions to deferred income plans Contributions to pension plans	3							0			
	Other deductions "Material" Items TAXREC	12							0			
	Other deductions "Material" Item TAXREC 2	12							0			
117												
_	Total TRUE-UPS before tax effect	26						=	231,845			
119	Income Tay Date (evaluating evitery) from 2004 Hilting tay return								25.500/			
120	Income Tax Rate (excluding surtax) from 2004 Utility's tax return							х	35.50%			
	Income Tax Effect on True-up adjustments							=	82,305			
123									. ,			
124	Less: Miscellaneous Tax Credits	14							0			
125	Total Income Tax on True-ups								00.005			
126 127	Total income Tax on True-ups								82,305			
_	Income Tax Rate used for gross-up (exclude surtax)								39.50%			
129												
	TRUE-UP VARIANCE ADJUSTMENT								136,041			
131	IV b) Colouistian of the Deferred Account Variance caused by											
132	IV b) Calculation of the Deferral Account Variance caused by changes in legislation											
133												
<u> </u>	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial				Ī							
134 135	estimate column)							=	1,472,560			_
	REVISED CORPORATE INCOME TAX RATE							x	40.62%		<u> </u>	-
137								~	10.02 /0			
_	REVISED REGULATORY INCOME TAX							=	598,154			
139	Less Davies Missellenson Try Or dia											_
140 141	Less: Revised Miscellaneous Tax Credits							-	0			_
141	Total Revised Regulatory Income Tax							=	598,154			-
143	* :											
	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell											
	C58)							-	598,154			
145	Regulatory Income Tax Variance							_	0		╞─────┤	_
146	Negulatory Income rax varialite							=	0			_
	Ontario Capital Tax											
149	Base							=	108,021,367			
	Less: Exemption from tab Tax Rates, Table 2, cell C39							-	5,000,000			
	Revised deemed taxable capital							=	103,021,367			_
152 153	Rate - Tab Tax Rates cell C54							x	0.3000%			
154								^	0.000078		+	
	Revised Ontario Capital Tax							=	77,901			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell											
	C70)							-	77,901			_
157 158	Regulatory Ontario Capital Tax Variance							=	(0)			-
	Federal LCT										+	
160	Base								108,021,367			
	Less: Exemption from tab Tax Rates, Table 2, cell C40					_		-	10,000,000			
	Revised Federal LCT							=	98,021,367			_
163												

	Α	В	С	D	Е	F	G	Н	I	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial						M of F	M of F	M of F	
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5	RRR # 2.1.8										Version 2004.2	
6			\$						\$		\$	
164	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51								0.2250%			
165												
166	Gross Amount								55,590			
167	Less: Federal surtax							-	16,493			
168	Revised Net LCT							=	39,097			
169												
	Less: Federal LCT reported in the initial estimate column (Cell C82)							-	39,098			
	Regulatory Federal LCT Variance							=	(0)			
172												
	Actual Income Tax Rate used for gross-up (exclude surtax)								39.50%			
174												
	Income Tax (grossed-up)			_				+	0			
	LCT (grossed-up)							+	(0)			
	Ontario Capital Tax							+	(0)			
178				_					(0)			
179	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			_				=	(0)			
				-					400.044			
181	TRUE-UP VARIANCE (from cell I130)			-				+	136,041			
	Total Deferral Account Entry (Positive Entry = Debit)			-					100.011			
183				-				=	136,041			
184	(Deferral Account Variance + True-up Variance)			-								
185 186				-				_				
187												
	V) INTEREST PORTION OF TRUE-UP											
	Variance Caused By Phase-in of Deemed Debt			-								
190	Variance Caused By Phase-In of Deemed Debt											
	Total deemed interest (REGINFO)								4,158,823			
	Interest phased-in (Cell C36)								597,008			
193									001,000			
	Variance due to phase-in of debt component of MARR in rates								3,561,815		1	
195	according to the Board's decision											
196												
197	Other Interest Variances (i.e. Borrowing Levels											
198	Above Deemed Debt per Rate Handbook)											
199	Interest deducted on MoF filing (Cell K36+K41)								326,737			
200	Total deemed interest (REGINFO CELL D61)								4,158,823			
201			-									
202	Variance caused by excess debt								0			
203												
204	Interest Adjustment for Tax Purposes (carry forward to Cell I110)								0			
205												
206	Total Interest Variance								3,561,815			
207												

		_	-	_	_	
	Α	B	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RRR # 2.1.8		Return			
5					Version 2004.2	
6	Section A: Identification:					
7	Utility Name: Barrie Hydro Distribution Inc.					
	Reporting period: Dec. 31, 2001 Revised April 24, 2009					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		92	days		
12						
	Please enter the Materiality Level :		121,524	< - enter materiality	lovol	
14	(0.25% x Rate Base x CER)	Y/N	121,324		IEVEI	
15	· · · · ·	Y/N				
16		Y/N				
	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background question	naire v	/orksheet.)			
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax re	turns.				
	The actual categories of the income statements should be used.					
	If required please change the descriptions except for amortization, in	atorost	whoneo and provisi	on for incomo tox		
25	n required prease change the descriptions exception amonization, if	1010816	mponso anu provisi	on tor income lax		
	Plasso optor the non-wire energian's amount as a nestitive surely	the re-	arom outometice"	troate all amounts		
27	Please enter the non-wire operation's amount as a positive number,			แซลเร all amounts		
	in the "non-wires elimination column" as negative values in TAXREC	, ana 17	ANREUZ.			
29	I					
	Income:					
31	Energy Sales	+	0		0	
32	Distribution Revenue	+	26,927,311		26,927,311	
33	Other Income	+	313,000		313,000	
34	Miscellaneous income	+			0	-
35		+			0	
	Revenue should be entered above this line	1				
37						
	Costs and Expenses:					
		-	05 444 077		05 444 077	
39	Cost of energy purchased		25,441,377		25,441,377	
40	Administration	-	1,059,378		1,059,378	
41	Customer billing and collecting	-			0	
42	Operations and maintenance	-	2,053,722		2,053,722	
43	Amortization	-	1,546,241		1,546,241	
44	Ontario Capital Tax	-			0	
45		-			0	
46		-			0	
47		-			0	
48		-			0	
49		-			0	
	Net Income Before Interest & Income Taxes EBIT		0.000.407	0	0.000.407	
		=	-2,860,407	0	-2,860,407	
	Less: Interest expense for accounting purposes	-	326,737		326,737	
52	Provision for payments in lieu of income taxes	-	190,000		190,000	
53	Net Income (loss)	=	-3,377,144	0	-3,377,144	
	(The Net Income (loss) on the MoF column should equal to the net income					
- ·	(loss) per financial statements on Schedule 1 of the tax return.)	1				
54						
55						
	Section C: Reconciliation of accounting income to taxable inco	me				
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:	L				
	Provision for income tax	+	190,000	0	190,000	
60	Federal large corporation tax	+			0	
61	Depreciation & Amortization	+	1,546,241	0	1,546,241	
	Employee benefit plans-accrued, not paid	+	231,845	0	231,845	
	Tax reserves - beginning of year	+	0	0	0	
	Reserves from financial statements- end of year	+	0	0	0	
	Regulatory adjustments	+	0	0	0	
	Material addition items from TAXREC 2	+	0	0	0	
	Other addition items (not Material) from TAXREC 2	+	0	0	0	
68		<u> </u>	0	0	0	
69	Subtotal		1,968,086	0	1,968,086	
70	อนมเบเลเ		1,908,086	0	1,900,000	
	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+	1,671	6,800	-5,129	
	Capital items expensed	+			0	
75		+			0	
76		+			0	
77		+			0	
78		+			0	
79	Total Other Additions	=	1,671	6,800	-5,129	
80		1				
81	Total Additions	=	1,969,757	6,800	1,962,957	
82			,,.	-,- 50	,,	
	Recap Material Additions:	1				
84			0	0	0	
			-	-		
85			0	0	0	
86			0	0	0	
87			0	-	0	
88			0	0	0	
89			0	0	0	
			0	0	0	
90						
90 91	Total Other additions >materiality level		0	0	0	
91	Total Other additions >materiality level Other deductions (less than materiality level)		0 1,671	0 6,800	0 -5,129	
91 92						
91 92	Other deductions (less than materiality level)		1,671	6,800	-5,129	

	Α	В	С	D	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act) RRR # 2.1.8		Tax Return		Return	
5	NNN # 2.1.0		Return		Version 2004.2	
95	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	1,534,235		1,534,235	
	Cumulative eligible capital deduction Employee benefit plans-paid amounts	-	356 0		356	
	Items capitalized for regulatory purposes	-			0	
100	Regulatory adjustments :	-			0	
101	CCA	-			0	
102	other deductions Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	0	0	0	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Interest capitalized for accounting deducted for tax	-	0	0	0	
108	Material deduction items from TAXREC 2 Other deduction items (not Material) from TAXREC 2	-	0	0	0	
110						
111	Subtotal	=	1,534,591	0	1,534,591	
112						
	Charitable donations - tax basis	-	0	0	0	
114	Gain on disposal of assets Capital Tax	-	83,338		0 83,338	
116	Capital Fax	_	00,000		00,000	
117		-			0	
118	Total Other Deductions	=	83,338	0	83,338	
119	Total Deductions		1,617,929	0	1,617,929	
120 121	I otal Deductions	=	1,617,929	0	1,617,929	
121	Recap Material Deductions:					
123			0	0	0	
124			0	0	0	
125			0	0	0	
126 127			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		83,338	0	83,338	
	Total Other Deductions		83,338	0	83,338	
131			0.005.010	0.000	0.000.440	
	TAXABLE INCOME DEDUCT:	=	-3,025,316	6,800	-3,032,116	
133	Non-capital loss applied positive number	-			0	
135	Net capital loss applied positive number	-			0	
136					0	
	NET TAXABLE INCOME	=	(3,025,316)	6,800	(3,032,116)	
138	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	0		0	
	Net Ontario Income Tax (Must agree with tax return)	+	0		0	
142	Subtotal	=	0	0	0	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-		0	0	
144	Total Income Tax	=	0	0	0	
	FROM ACTUAL TAX RETURNS					
147	Net Federal Income Tax Rate (Must agree with tax return)		28.12%		28.12%	
	Net Ontario Income Tax Rate (Must agree with tax return)		12.50%		12.50%	
149 150	Blended Income Tax Rate		40.62%		40.62%	
	Section D: Detailed calculation of Ontario Capital Tax					
152						
153	ONTARIO CAPITAL TAX					
	(From Ontario CT23)					
155 156	PAID-UP CAPITAL	<u> </u>				
	Paid-up capital stock	+	81,491,374		81,491,374	
158	Retained earnings (if deficit, deduct)	+/-	-2,558,449		-2,558,449	
159	Capital and other surplus excluding	+			0	
	appraisal surplus	+	0.4 (0.05)		0	
	Loans and advances Bank loans	++	6,148,254 30,400,000		6,148,254 30,400,000	
	Bankers acceptances	++	30,400,000		0	
	Bonds and debentures payable	+	0		0	
165	Mortgages payable	+			0	
	Lien notes payable	+			0	
	Deferred credits Contingent, investment, inventory and similar reserves	++			0	
	Other reserves not allowed as deductions	+	-114,973		-114,973	
170	Share of partnership(s), joint venture(s) paid-up capital	+			0	
171	Sub-total	=	115,366,206	0	115,366,206	
1/2	Subtract: Amounts deducted for income tax purposes in excess of amounts	-				
173	booked				0	
	Deductible R&D expenditures and ONTTL costs deferred for income	-				
174	tax				0	
	Total (Net) Paid-up Capital	=	115,366,206	0	115,366,206	
175						
176						
176 177	ELIGIBLE INVESTMENTS					
176 177 178		+			0	
176 177 178 179 180	Bonds, lien notes, interest coupons Mortgages due from other corporations	+			0	
176 177 178 179 180 181	Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations	+ +	122,670		0 122,670	
176 177 178 179 180 181 182	Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations Loans and advances to unrelated corporations	+ + +	122,670 67,892		0 122,670 67,892	
176 177 178 179 180 181 182 183	Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations	+ +			0 122,670	

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	RRR # 2.1.8		Return			
5					Version 2004.2	
186	Total Eligible Investments	=	190,562	0	190,562	
187						

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1	A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	B	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	RRR # 2.1.8		Return			
5					Version 2004.2	
188						
	TOTAL ASSETS					
190	Total and the second allowed allowed		100 000 0.17		100 000 047	
	Total assets per balance sheet Mortgages or other liabilities deducted from assets	++	130,626,347		130,626,347	
	Share of partnership(s)/ joint venture(s) total assets	++			0	
	Subtract: Investment in partnership(s)/joint venture(s)	-			0	
195						
196	Total assets as adjusted	=	130,626,347	0	130,626,347	
197						
	Add: (if deducted from assets)				-	
199		++			0	
200	Other reserves not allowed as deductions Subtract:	+			0	
201	Amounts deducted for income tax purposes in excess of amounts				0	
202	booked	-	114,974		114,974	
	Deductible R&D expenditures and ONTTL costs deferred	-			0	
203	for income tax					
	Subtract: Appraisal surplus if booked	-			0	
	Add or subtract: Other adjustments	+/-			0	
206	Total Accesto	-	400 544 070		400 544 070	
207 208	Total Assets	=	130,511,373	0	130,511,373	
208						
	Investment Allowance		168,448	0	168,448	
211		-				
	Taxable Capital					
213						
	Net paid-up capital	+	115,366,206	0	115,366,206	
	Subtract: Investment Allowance	-	168,448	0	168,448	
216 217		=	115,197,758	0	115,197,758	
217		=	115,197,756	0	115,197,756	
	Capital Tax Calculation					
	Deduction from taxable capital up to maximum of \$5,000,000		4,985,845	0	4,985,845	
221	(Input in tab Tax Rates)					
222	Net Taxable Capital		110,211,913	0	110,211,913	
223	Dete					
224	Rate		0.3000%	0.3000%	0.3000%	
225	Days in taxation year		92	92	92	
	Divide days by 365		0.25	0.25	0.25	
228	······································		0.20	0.20	0.20	
229	Ontario Capital Tax (Must agree with CT23 return)		83,338	0	83,338	
230						
	Section E: Detailed calculation of Large Corporation Tax					
232						
	LARGE CORPORATION TAX (From Federal Schedule 33)					
	CAPITAL					
	ADD:					
	Reserves that have not been deducted in computing income for the	+				
	year under Part I				0	
	Capital stock	+	81,491,374		81,491,374	
	Retained earnings Contributed surplus	+	0		0	
	Any other surpluses	++			0	
	Deferred unrealized foreign exchange gains	+			0	
	All loans and advances to the corporation	+	5,662,646		5,662,646	
	All indebtedness- bonds, debentures, notes, mortgages, bankers					
	acceptances, or similar obligations	+	30,400,000		30,400,000	
	Any dividends declared but not paid	+			0	
	All other indebtedness outstanding for more than 365 days	+			0	
247 248	Subtotal	_	117,554,020	0	117,554,020	
240		-	117,334,020	0	117,004,020	
	DEDUCT:					
251	Deferred tax debit balance	-			0	
252	Any deficit deducted in computing shareholders' equity	-	2,558,449		2,558,449	
	Any patronage dividends 135(1) deducted in computing income	-				-
	under Part I included in amounts above				0	
254	Deferred unrealized foreign exchange losses	-			0	
255	Subtotal	_	2 550 440		2 550 440	
256 257	Subtotal	=	2,558,449	0	2,558,449	
	Capital for the year		114,995,571	0	114,995,571	
259	- aprilia for the year	-	. 14,000,071	0	. 17,000,071	
-55						

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Linnationio	Return	
	RRR # 2.1.8		Return			
5					Version 2004.2	
-	INVESTMENT ALLOWANCE					
261						
	Shares in another corporation	+	122,670		122,670	
	Loan or advance to another corporation	+	122,010		0	
	Bond, debenture, note, mortgage, or	+			0	
	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
	Dividend receivable from another corporation	+			0	
201	Debts of corporate partnerships that were not exempt from tax				0	
268	under Part I.3	+			0	
	Interest in a partnership	+			0	
270					0	
271	Investment Allowance	=	122,670	0	122,670	
272				0		
273						
	TAXABLE CAPITAL					
275						
	Capital for the year	=	114,995,571	0	114,995,571	
277			,,.		,,.	
278	Deduct: Investment allowance	-	122,670	0	122,670	
279						
280	Taxable Capital for taxation year	=	114,872,901	0	114,872,901	
281					1. 1	
	Deduct: Capital Deduction - maximum of \$50,000,000	-	10,000,000	0	10,000,000	
283	(Input in tab 'Tax Rates')					
284	Taxable Capital	=	104,872,901	0	104,872,901	
285	•					
286	Rate 0.225% in 2002 and 2003; 0.200% in 2004		0.22500%	0.22500%	0.22500%	
287						
288	Days in year		92	92	92	
289	Divide days by 366		0.2521	0.2521	0.2521	
290						
291	Gross Part I.3 Tax LCT (Must agree with tax return)	=	59,476	0	59,476	
292						
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
294						
295	Less: Federal Surtax = Actual Surtax from tax return	-	0		0	
296						
297	Net Part I.3 Tax - LCT Payable (Must agree with tax return)	=	59,476	0	59,476	
298	(If surtax is greater than Gross LCT, then zero)					
299						
300	Section F: Income and Capital Taxes					
301						
	RECAP FROM ABOVE:					
	Total Income Taxes	+	0	0	0	
	Ontario Capital Tax	+	83,338	0	83,338	
305	Federal Large Corporations Tax	+	59,476	0	59,476	
306						
307	Total income and capital taxes	=	142,814	0	142,814	
308						

	٨	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"		M of F	Non-wires	 Wires-only	Г
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	RRR # 2.1.8				Version 2004.2	
6						
	Utility Name: Barrie Hydro Distribution Inc.					
	Reporting period: Dec. 31, 2001 Revised April 24,	2009				
9						
	TAX RESERVES					
11	Beginning of Year:					
13	Beginning of Tear.				0	
-	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)	1			0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
	Other				0	
20					0	
21		ļ			0	
22 23	Total (carry forward to the TAXREC worksheet)		0	0	0	
	End of Year:					
24 25		-			0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
	Other				0	
32					0	
33					0	
	Insert line above this line		0			
35 36	Total (carry forward to the TAXREC worksheet)		0	0	0	
37						
-	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts	<u> </u>	0		0	
	Inventory obsolescence				0	
	Property taxes Other				0	
	Other	-			0	
49					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
	End of Year:					
53					0	
54					0	
	Environmental				0	
	Allowance for doubtful accounts	-	0		0	
	Inventory obsolescence Property taxes				0	
	Other	+			0	
	Other	-			0	
61					0	
	Insert line above this line				Ű	
			0	0	0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	

	A	В	С	D	E	F
1					_	
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RRR # 2.1.8		Tax Return		Return	
6	TTTTT # 2.1.0		Return		Version 2004.2	
7						
	Utility Name: Barrie Hydro Distribution Inc.					
	Reporting period: Dec. 31, 2001 Revised April 24, 2009					
	Number of days in taxation year:		92			
11	Materiality Level:		121,524			
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
	Recapture of capital cost allowance	+			0	
	Gain on sale of eligible capital property	+			0	
	Income or loss for tax purposes- joint ventures or partnerships Loss in equity of subsidiaries and affiliates	+	0		0	
	Loss on disposal of assets	+			0	
	Charitable donations	+	0		0	
	Taxable capital gains	+			0	
	Depreciation in inventory -end of year	+			0	
	Scientific research expenditures deducted	+			0	
	per financial statements Capitalized interest	+			0	
	Non-deductible club dues and fees	+			0	
27	Non-deductible automobile expenses	+			0	
	Non-deductible life insurance premiums	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Non-deductible meals and entertainment	+			0	
	Book loss on joint ventures or partnerships Capital items expensed	++			0	
	Debt issue expense	+			0	
	Deemed dividend income	+			0	
35	Dividends credited to investment account	+			0	
	Financing fees deducted in books	+			0	
-	Gain on settlement of debt	+			0	
38	Interest paid on income debentures Recapture of SR&ED expenditures	++			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
	Debt financing expenses	+			0	
45 46	Amortization of deferred financing costs	+	0		0	
40		+			0	
48		+			0	
49		+			0	
50		+			0	
51		+			0	
52 53		+ +			0	
54	Total Additions	+	0	0	0	
55		_	Ŭ	Ŭ		
56	Recap of Material Additions:					
57			0	0	0	
58			0	0	0	
59 60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66 67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73 74			0	0	0	
74			0	0	0	
76			0	0	0	
77			0	0	0	
78			0	0	0	
79			0	0	0	
80 81			0	0	0 Sob	
81			0	0	ScPe Page ⁰	
				0	- Page 1	+ 01 1 6

	Δ	В	С	D	E	F
2	A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	⊑ Wires-only	Г
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax	Emmatoris	Return	
	RRR # 2.1.8		Return			
6			rtotam		Version 2004.2	
83			0	0	0	
84			0	0	0	
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92			0	0	0	
93			0	0	0	
94						
	Total Material additions		0	0	0	
96	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
98		_				
	Deduct:					
	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
104	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership				0	
107	Equity in income from subsidiary or affiliates Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
	Other income from financial statements Other deductions: (Please explain in detail the nature of the item)	-			0	
	Imputed interest on Reg Assets	-			0	
	Ont Cap Tax	-	0	0	0	
	employee future benefit expense	-	0	0	0	
114		-			0	
115		-			0	
116		-			0	
117		-			0	
118		-			0	
119		-			0	
120		-			0	
121		-			0	
122	Total Deductions	=	0	0	0	
123						
	Recap of Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130			0	0	0	
131			0	0	0	
132			0	0	0	
133			0	0	0	
134			0	0	0	
135			0	0	0	
136			0	0	0	
137			0	0	0	
138			0	0	0	
139			0	0	0	
140		-	0	0	0	
141			0	0	0	
142			0	0	0	
143			0	0	0	
144			0	0	0	
145			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level Total Deductions		0	0	0	
148			0	0	0	
143	1	1				

1 2	A	В	С	D	E	F	G	Н	I
2	SECTION 93 PILs TAX GRO		-			· ·	~	ı	
_	Corporate Tax Rates	0	-		v	ersion 2004	2		
3	Exemptions, Deductions, o	r Threshol	ds			RRR # 2.1.8			
4	Utility Name: Barrie Hydro								
5	Reporting period: Dec. 31,	2001 Revis	sed April 24, 3	2009					
6]		-						
7						Table 1			
	Rates Used in 2002 RAM PI	Ls Applica	tions						
	Income Range		0		200,001				
10	RAM 2002		to		to	>700,000			
11		Year	200,000		700,000		i		
	Income Tax Rate								
13	Proxy Tax Year	2002							
14	Federal (Includes surtax)		0.00%						
15	and Ontario blended		19.12%		34.12%	40.62%			
16	Blended rate		19.12%	0.00%	34.12%	40.62%			
17									
	Capital Tax Rate		0.300%						
	LCT rate		0.225%						
20	Surtax		1.12%						
	Ontario Capital Tax	MAX	5,000,000						
21	Exemption **	\$5MM	5,000,000						
	Federal Large	МАХ							
	Corporations Tax	\$10MM	10,000,000						
22	Exemption **						i		
23	**Exemption amounts must	t agree with	n the Board-a	pproved 200	2 RAM PILs	filing			
24									
25						Table 2			
	Expected Rates and Exemp	tions for 2					i.		
	Income Range		0	250,001	400,001				
			to	to	to	>1,128,000			
29		Year	250,000	400,000	1,128,000		i i		
	Income Tax Rate								
	Current year	2004							
	Federal (Includes surtax)		13.12%	22.12%	22.12%	22.12%			
33	Ontario		5.50%	5.50%	9.75%	14.00%	I		
34	Blended rate		18.62%	27.62%	31.87%	36.12%			
35									
	Capital Tax Rate		0.300%						
	LCT rate		0.200%						
38	Surtax		1.12%						
_	Ontario Capital Tax	MAX	5,000,000						
20	Examples ***	\$5MM	0,000,000						
ວສ	Exemption ***	φοιτιτί							
29	Federal Large								
	Federal Large Corporations Tax	MAX	50,000,000						
40	Federal Large Corporations Tax Exemption ***	MAX \$50MM							
40 41	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions	MAX \$50MM		Board's insti	uctions reg	arding			
40 41 42	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities.	MAX \$50MM		Board's instr	uctions reg	-			
40 41 42 43	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities.	MAX \$50MM s must com	ply with the		ructions reg	arding Table 3			
40 41 42 43 44	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili	MAX \$50MM s must com	pply with the 2004 Tax Re	turns		-			
40 41 42 43 44 45	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range	MAX \$50MM s must com	ply with the 2004 Tax Re 0	<mark>turns</mark> 250,001	400,001	Table 3			
40 41 42 43 44 45 46	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range	MAX \$50MM s must com	2004 Tax Re 0 to	<mark>turns</mark> 250,001 to	400,001 to	-			
40 41 42 43 44 45 46 47	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range	MAX \$50MM s must com	ply with the 2004 Tax Re 0	<mark>turns</mark> 250,001	400,001	Table 3			
40 41 42 43 44 45 46 47 48	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range	MAX \$50MM s must com ty's Actual Year	2004 Tax Re 0 to	<mark>turns</mark> 250,001 to	400,001 to	Table 3			
40 41 42 43 44 45 46 47 48 49	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year	MAX \$50MM s must com	2004 Tax Re 0 to 250,000	<mark>turns</mark> 250,001 to 400,000	400,001 to 1,128,000	Table 3			
40 41 42 43 44 45 46 47 48 49 50	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	MAX \$50MM s must com ty's Actual Year	2004 Tax Re 0 to 250,000 13.12%	turns 250,001 to 400,000 22.12%	400,001 to 1,128,000 22.12%	Table 3			
40 41 42 43 44 45 46 47 48 49 50 51	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario	MAX \$50MM s must com ty's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 51 52	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	MAX \$50MM s must com ty's Actual Year	2004 Tax Re 0 to 250,000 13.12%	turns 250,001 to 400,000 22.12%	400,001 to 1,128,000 22.12%	Table 3			
40 41 42 43 44 45 46 47 48 49 50 51 52 52 53	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	MAX \$50MM s must com ty's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate	MAX \$50MM s must com ty's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate	MAX \$50MM s must com ty's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax	MAX \$50MM s must com ty's Actual Year 2004	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 56	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	MAX \$50MM s must com ty's Actual Year 2004 MAX	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 56	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> <i>Federal (Includes surtax)</i> <i>Ontario</i> <i>Blended rate</i> Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	MAX \$50MM s must com ty's Actual Year 2004	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> <i>Federal (Includes surtax)</i> <i>Ontario</i> <i>Blended rate</i> Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large	MAX \$50MM s must com ty's Actual Year 2004 MAX	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	MAX \$50MM s must com ty's Actual Year 2004 MAX \$5MM	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12%	turns 250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 9.75%	Table 3 >1,128,000 22.12% 14.00%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 56 57 58	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$50MM s must com ty's Actual Year 2004 	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actu	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 55 57 58 59 60	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actu	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 55 57 58 59 60 61	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fede	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 55 56 57 58 59 60 61 62	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fede	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 56 57 58 59 60 61	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fede	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 55 56 57 58 59 60 61 62	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fede	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 55 56 57 58 59 60 61 62	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fede	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 55 56 57 58 59 60 61 62	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fede	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			
40 41 42 43 44 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Federal Large Corporations Tax Exemption *** ***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fede	MAX \$50MM s must com ty's Actual Year 2004 MAX \$50MM MAX \$50MM al tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.225% 1.12% 4,969,248 10,000,000 m allocation	turns 250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 9.75% 31.87%	Table 3 >1,128,000 22.12% 14.00% 36.12%			

	Α	В	С	D
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"		
2		Filing Requirements related to the "SIMPIL" model		Version 2004.2
3		Utility Name: Barrie Hydro Distribution Inc.		RRR # 2.1.8
4		Reporting period: Dec. 31, 2001 Revised April 24, 2009		
5				
6				
7				
8 9		Desuments to be submitted to the Deceduder filing the Ministry of Finance Column	: f	
9 10		Documents to be submitted to the Board when filing the Ministry of Finance Column (Stage 3 filing: normally in July of the year following the reporting period)	Into	rmation:
11		(Stage 5 ming, normany in Jury of the year following the reporting period)		
12		Please file 3 copies of each paper document and 1 CD or disk		
13				
14 1	1)	REGINFO	Yes	
15	-,			
16	2)	TAXCALC	Yes	
17	,			
18 3	3)	TAXREC	Yes	
19				
20 4	4)	Tax Reserves	Yes	
21	,			
22 5	5)	TAXREC 2	Yes	
23				
24 6	6)	Tax Rates	Yes	
25				
26 7	7)	Checklist	Yes	
27				
28 8	8)	Background Questionnaire	Yes	
29				
30	9)	PILs Variance Analysis	Yes	
31				
	10)	Financial statements used to prepare tax returns if different from the audited	N/A	
32		financial statements submitted to the Board in April 2005		
33				
34 1	11)	Electronic Excel format of the SIMPIL worksheets	Yes	
35	40	Netless of second s		
36 37	12)	Notices of assessments, and any re-assessments, for:	Ver	
		2001		
38 39		2002		
		2003		
40 41		2004	res	
	13)	Schodulos or pages from CT22 and T2 fox refures	Vee	
42	13)	Schedules or pages from CT23 and T2 tax returns	Yes	
43 44				
44				
46				
47				
48				
49				
50				

	Α	В	С
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	-
2		Background Questionnaire	Version 2004.2
3		Utility Name: Barrie Hydro Distribution Inc.	RRR # 2.1.8
4		Reporting period: Dec. 31, 2001 Revised April 24, 2009	KKK # 2.1.0
		Reporting period: Dec. 51, 2001 Revised April 24, 2009	
5			
6	1	Does the company engage in non-regulated activities?	
7		Answer:	
8		No	
9			
10		If the answer to question 1 is "NO", please skip questions 2 to 6.	
11			
12	2	Please identify the types of non-wire operations carried on by the LDC.	
13		Answer:	
14			
15			
16			
	3	Does the LDC intend to transfer the non-wire operations to a separate legal entity and the	
17		expected date?	
18		Answer:	
19			
20			
21			
	4	Please identify the percentage and amount of gross revenues arising from non-wire	
22	-	operations.	
23		Answer:	
24			
25			
	5	Please identify the percentage and amount of operating expense incurred pertaining to non-	
26	Ŭ	wire operations.	
27		Answer:	
28			
29			
20	6	Please identify the percentage and amount of depreciation and capital cost allowance	
30	0	expenses pertaining to non-wire operations.	
31			
31		Answer:	
33			
33 34			
54	7	Did the company incur any OPEPs (next ampleyment banefits other than nersions) for	
25	1	Did the company incur any OPEBs (post employment benefits other than pensions) for	
35		accounting and tax purposes? (Please identify the amount.)	
36		Answer: Yes - a total recovery of \$72,739 was included	
37			
38	_		
	8	Did the company have any reserves for accounting and tax purposes? (Please identify the	
39		amount.)	
40		Answer: Only for Allowance for doubtful accounts used in schedule 1 - tax and	
41		accounting adjustments were the same.	
42			
43			
44			

	А	В	С	D	E	F	G	Н	I	J	K	Ν	0
1	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"										
2	Analysis of Account 1562: Deferred Payments in lieu of Taxes												
3	Utility Name: Barrie Hydro D												Version 2004.2
4	Reporting period: Dec. 31, 2	001 Re	evised April 24,	200)9								RRR # 2.1.8
5			Sign Convention	on:	+ for increase;	- fo	r decrease						
6													
7													
8													
9	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		
10	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		Total
11													
12	Opening balance:	=	0		1,136,416		1,272,457		1,272,457		1,272,457		0
	Initial Estimate PILs Rate	+/-											
13	Adjustment (1)		1,129,825										1,129,825
	True-up Variance	+/-											
14	Adjustment (2)				136,041		-						136,041
	Deferral Account Variance	+/-											
15	Adjustment (3)				0								0
40	Adjustments to reported												0
16	prior years' variances (4)	. /					-						0
17	Carrying charges	+/-	6,591										6,591
	PILs collected from	-											
	customers - Proxy (5)		0										0
19													
	Ending balance: # 1562		1,136,416		1,272,457		1,272,457		1,272,457		1,272,457		1,272,457
21													
	PILs collected from	-											
	customers - Reg Assets (6)		0		0	:	0		0		0		0
23													
24	Note:												

	Α	В	С	D
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"			Version XX.xx
	REGULATORY INFORMATION (REGINFO)			
	Barrie Hydro Distribution Inc.			
4	12/31/2002 AMENDED April 27, 2009			
	Days in reporting period:	365	days	
	Total days in the calendar year:	365	days	
8				
9	BACKGROUND			
10	Has the utility reviewed section 149(1) ITA to			
11	confirm that it is not subject to regular corporate			
12 13	tax (and therefore subject to PILs)?		Y/N	Yes
	Was the utility recently acquired by Hydro One			
15	and now subject to s.89 & 90 PILs?		Y/N	No
16				-
	Is the utility a non-profit corporation?		Y/N	No
	(If the utility is a non-profit corporation, please contact the Rates Manager at OEB)			
19			N//N	
	Are the Capital Tax & Large Corporations Tax Exemptions shared among the corporate group?		Y/N	Yes
20	group ? Please identify the % used to allocate the exemption in Cell C63 in the TAXCALC			
21	spreadsheet.			
22				
	Accounting Year End		Date	31-Dec
24				
	SHEET #7 FINAL RUD MODEL DATA (FROM 1999 FINANCIAL STATEMENTS)			
	USE BOARD-APPROVED AMOUNTS			
29				
30	Rate base (wires-only)			108,021,367
31				
	Common Equity Ratio (CER)			45.00%
33 34	1-CER			55.00%
35				00.0078
	Target Return On Equity			9.88%
37				
	Debt rate			7.00%
39	Market Adjusted Revenue Requirement			9 061 452
40				8,961,453
42	1999 return from RUD Sheet #7			3,237,888
43				
44	Total Incremental revenue			5,723,565
45	Input Board-approved dollar amounts phased-in			
46 47	Amount allowed in 2001, Year 1			1 007 055
47	Amount allowed in 2001, Year 1 Amount allowed in 2002, Year 2			1,907,855 1,907,855
49	Amount allowed in 2003, Year 3 and forward (will be zero due to Bill 210)			0
50				
	Equity			48,609,615
52	Poturo et torget POE			4 000 000
53 54	Return at target ROE			4,802,630
	Debt			59,411,752
56				
	Deemed interest amount in EBIT			4,158,823
58				
59 60	Phase-in of interest - Year 1 (2001)			2,388,032
60 61	((D38+D43)/D36)*D54 Phase-in of interest - Year 2 (2002)			3,273,427
-	((D38+D43+D44)/D36)*D54			3,213,421
63	Phase-in of interest - Year 3 (2003) and forward			Schedule ³ 273,427
64	((D38+D43+D44)/D36)*D54 (due to Bill 210)			Page 1 of 15
65				raye rorio
66				
67				

	A	В	С	D	Е	F	G	Н	1	J	К	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial						M of F	M of F	M of F	
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5			•						•		Version XX.xx	
6	Damia Under Distrikution in a		\$						\$		\$	_
	Barrie Hydro Distribution Inc. 12/31/2002 AMENDED April 27, 2009										Column	
8 9	Days in reporting period:	365	days								Brought	
10	Total days in the calendar year:	365	days								From	
11		505	uays								TAXREC	
12												
13												
14	I) CORPORATE INCOME TAXES											-
	Regulatory Net Income	1	7,053,598						406,516		7,460,114	
16												
	BOOK TO TAX ADJUSTMENTS											
18	A 1 H 2											
19	Additions: Depreciation & Amortization	2	5,290,709						698,802		5,989,511	
	Employee Benefit Plans - Accrued, Not Paid	3	5,290,709						276,000		276,000	
22	Tax reserves deducted in prior year	4	0						691,549		691,549	
	Reserves from financial statements-end of year	4	0						863,486		863,486	
24	Regulatory Adjustments	5	84,299						-84,299		0	
	Other Additions (See Tab entitled "TAXREC")											
26	"Material" Items from "TAXREC" worksheet	6	0						0		0	
27	Other Additions (not "Material") "TAXREC"	6	0						0		0	
28	"Material Items from "TAXREC 2" worksheet	6	0						0		0	
29	Other Additions (not "Material") "TAXREC 2"	6	0						0		0	
30			L									
	Deductions:	-							0.000		0.000	_
32	Capital Cost Allowance and CEC	7	4,135,294					-	2,558,274		6,693,568	\neg
33 34	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9	0			-			0		0	-
34 35	Regulatory Adjustments	9 10	12,645						-12,645		0	\neg
36	Interest Expense Deemed/ Incurred	10	3,273,427						193,550		3,466,977	
37	Tax reserves claimed in current year	4	0						863,486		863,486	\neg
38	Reserves from F/S beginning of year	4	0						691,549		691,549	
39	Contributions to deferred income plans	3	0						0		0	
40	Contributions to pension plans	3	0						0		0	
	Interest capitalized for accounting but deducted for tax	11	0						0		0	
42	Other Deductions (See Tab entitled "TAXREC")											
43	"Material" Items from "TAXREC" worksheet	12	0						0		0	
44	Other Deductions (not "Material") "TAXREC"	12	0						0		0	
45	Material Items from "TAXREC 2" worksheet	12	0						0		0	
46	Other Deductions (not "Material") "TAXREC 2"	12	0						0		0	
47 48	REGULATORY TAXABLE INCOME/ (LOSSES)		5.007.240						7.146.268		3,565,080	
40	REGULATORT TAXABLE INCOME/ (LOSSES)		5,007,240						7,140,200		3,505,060	
	CORPORATE INCOME TAX RATE										<u> </u>	\neg
51	Deemed %	13	38.62%						0.0000%		38.62%	
52			00.0270						0.000070		00.0270	
53	REGULATORY INCOME TAX		1,933,796						-556,962		1,376,834	
54	Taxable Income x Rate											
55												-
56	Miscellaneous Tax Credits	14	0						0		0	
57												
58	Total Regulatory Income Tax		1,933,796				_		-556,962		1,376,834	
59		l										
	To determine the exemptions for capital tax and large corporations											
60	tax:											
1	Please identify the percentage used in the allocation of the		1000/									
61	exemption in cell C61. Please explain the basis of the allocation if		100%									
62	the percentage is other than 100%.											\neg
62 63	II) CAPITAL TAXES											\neg
64												\neg
65	Ontario	1										\neg
66	Base	15	108,021,367						13,838,784		121,860,151	-1
67	Less: Exemption	16	5,000,000						-16,234		4,983,766	
68	Deemed Taxable Capital		103,021,367						13,822,550		116,876,385	
69												
70	Rate (.3%)	17	0.3000%						0.0000%		0.3000%	
71												
72	Net Amount (Taxable Capital x Rate)		309,064			\vdash			41,565		350,629	
73	Federal (LCT)											_
74 75	Federal (LCT) Base	18	108,021,367					\vdash	12,547,448		120,568,815	-
75 76	Base Less: Exemption	18	108,021,367					\vdash	12,547,448 -96,108		9,903,892	\neg
70	Deemed Taxable Capital	13	98,021,367						12,451,340		110,664,923	\neg
78			00,021,007						12,401,340		110,004,020	\neg
79	Rate (.225%)	20	0.2250%						0.0000%		0.2250%	\neg
80		1	/									\neg
81	Gross Amount (Taxable Capital x Rate)		220,548						28,448		248,996	
82	Less: Federal Surtax	21	56,081						-16,152		39,929	
83							_					
	Net LCT		164,467						12,296		209,067	
85												

Schedule 2 Page 2 of 15

Image: Construct Accorder and a section of the section of		А	В	С	D	Е	F	G	Н	I	J	K	L	
31 TAX ACCULATIONS (TAXAPLAC) Unit of a mathematical sector of a			ITEM											
The second basis is its 120 TASEC) Image: Second Seco				Estimate								Filing		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $												(June)		
Image Image <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Explandion</td><td></td><td></td></th<>											Explandion			
17 1	_			\$						\$		\$		
Bit Norms Tax Nets used for genes Lange sections (a) (a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b		III) INCLUSION IN RATES											-	
Image: Sec: Sec: Sec: Sec: Sec: Sec: Sec: Se		Income Tax Rate used for gross- up (exclude surtax)		37.50%										
II. CT generation 23 25.147 II. III. IIII. IIIII. IIIII. IIIII. IIIIIIIIIII. IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	89													
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Str Star	93													
B Control Control <thcontre< th=""> <thcontrol< th=""> <thcontrol<< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thcontrol<<></thcontrol<></thcontre<>														
Image: Second and 2007 Image: Second and 2007 <thimage: 2007<="" and="" second="" th=""> Image: Second and 2007<!--</td--><td></td><td>Total S. 93 PILs Rate Adjustment</td><td>25</td><td>3,666,285</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thimage:>		Total S. 93 PILs Rate Adjustment	25	3,666,285										
DF Instruction of the True UP strates DR(CR) Optimal Bandt Blanc, Accord, No Paid 3 4 4 6														
Isolf Value Isolf Value Isolf Value Isolf Value Isolf Value Isolf Value 3 4	98													
Tot	99	IV) FUTURE TRUE-UPS (post June 2002)								DD#0D)				
TOP Enclose Bandhi Flams - Accued. No Flad 3 4 6 20 200		iv a) Calculation of the True-up variance								DR/(CR)				
103 arcsive doubted in provy part 4 4 6 681,540 108 hearways from brancial statements-and of year 4 6		Employee Benefit Plans - Accrued, Not Paid	3							276,000				
108 5 1 4.200 108 bit of detail forms "LAREC" 6 4 4 6 100 bit of detail forms "LAREC" 6 4 4 6 100 bit of detail forms "LAREC" 6 4 4 6 100 bit of detail forms "LAREC" 6 4 6 6 100 bit of detail forms "LAREC" 6 4 6 6 100 bit of detail forms "Lare Park And Andrem Park State" 6 6 6 6 110 bit of detail forms "Lare Park Andrem Park State" 6	103	Tax reserves deducted in prior year	4							691,549				
106 Dec additions Matterial terms "TAXREC" 6 0 0 107 Dec additions 0 0 0 0 108 Dec additions 0 0 0 0 0 109 Dec additions 0 0 0 0 0 0 108 Dec additions 0														
107 Dimer additions "Material" thems "TARREC 2" 6 0 0 0 108 mark additional thems additionadditional thems additional thems additionadditional them additiona										-64,299				
Tool Employee Beneli Pinon - Paid Amounts 8 1 B 1 B 111 Regulatory Adjustments 10 12.45. 12.45. 12.45. 111 Regulatory Adjustments 10 12.45. 12.45. 12.45. 112 Instruct Adjustment fut as proposes (See Below - cell 200) 11 80.46. 80.46.0 12.45. 112 Instruct Adjustment fut as proposes (See Below - cell 200) 11 12.45. 80.46.0 12.45.0 113 Instructures Adjustment fut as proposes (See Below - cell 200) 11 12.45.0 10.45.0 10.45.0 115 Contributions Objetters in comparine 3 12.45.0 0 0 10.45.0 116 Other douctions "Material" tem "TAXELC?" 12.2 0.00 12.45.0 0 0 10.45.0 118 Done Tax Effect on True- ga digutarents 12.4 12.5.0 <	107									0				
110 100 0 <td></td> <td>Employee Repetit Diana Daid Americate</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>~</td> <td></td> <td> </td> <td></td>		Employee Repetit Diana Daid Americate	0							~				
Int Regulatory Adjustments 10 10 1254 112 Interest Adjustments for ax purposes (See Below - cell 120) 11 0 86.488 0 113 Tar streaments calined in current year 4 0 86.488 0 0 114 Cateworks for the Shephining of year 4 0 86.488 0 0 114 Cateworks for the Shephining of year 3 0 0 0 0 110 Control controls to defend income TAXEEC 2" 12 0 0 0 0 113 To the deductions 'Materal' Item TAXEEC 2" 12 0														
112 112 11 0 0 113 Text encome during out region 4 001.44 001.44 114 Second Junce of Second Junce of Network 0 0 0 115 Control.Long of Second Junce of Network 0 0 0 116 Different Second Junce of Network 0 0 0 0 117 Different Second Junce of Network 0	111	Regulatory Adjustments	10							-12,645				
114 824 or 17.5 beginning of year 4 4 601.540 116 Contributions to persion plans 3 0 0 116 Contributions to persion plans 3 0 0 116 Contributions Vaterial' Item "TAXREC 2" 12 0 0 118 Other deductions "Material' Item "TAXREC 2" 12 0 0 120 Item of the set effect 26 0 0 0 121 Item of the set effect 26 0 0 0 0 122 Item of the set effect 26 0										•				
115 Contributions to deferred income plans 3 0 0 117 Other deductions "Material" lenses" TAXREC' 12 0 0 118 Other deductions "Material" lenses" TAXREC' 12 0 0 118 Other deductions "Material" lenses" TAXREC' 12 0 0 118 Other deductions "Material" lenses" TAXREC' 12 0 0 118 Other deductions "Material" lenses" TAXREC' 12 0 0 121 Income Tax Rate (excluding surfax) x 37.50% 0 122 Other deductions and trace ups digatments 0 0 0 0 123 Other deduction of the possup (exclude surfax) 14 0 0 0 0 123 Other deduction of the possup (exclude surfax) 1 0													<u> </u>	
117 Other deductions "Material" Items "TAXREC" 12 0 118 Other deductions "Material" Items "TAXREC 2" 12 0 119 Other deductions "Material" Items "TAXREC 2" 12 0 120 fool TRUE-UPS before tax effect 26 0 0 121 mome Tax Rate (excluding surtax) 0 2 76,830 0 122 mome Tax Rate (excluding surtax) 0 0 0 0 123 mome Tax Credits 14 0 0 0 0 124 mome Tax Credits 14 0 0 0 0 125 mome Tax active discussion 14 0 0 0 0 128 mome Tax on True-ups 0 0 76,830 0 0 128 mome Tax active discussion (exclude surtax) 0 0 0 0 0 129 mome column 120 mome Tax active discussion (exclude surtax) 12 12 0 12 120.008 120 Mome Tax active discussion of the Deferral Account Variance 0 12 120.008 120.008 120.008 124 MPU Calculation of the Deferral Account Variance 0 12 <														
118 Other deductions "Material" tem "TAXREC 2" 12 0 130 Total TRUE-UPS before tax effect 26 20.346 121 Total TRUE-UPS before tax effect 26 20.346 122 Income Tax Ratie (excluding surtax) 20.346 20.346 123 Income Tax Ratie (excluding surtax) 20.346 20.346 124 Income Tax Credits 4 20.346 125 Income Tax Ratie (excluding surtax) 4 0 126 Income Tax on True-ups 70.639 20.3750% 127 True-Up Varkance 70.639 20.3750% 128 True Income Tax con true-ups 70.639 20.3750% 129 True-Up Varkance 1 12.208 20.3750% 123 True-Up Varkance 1 12.208 20.3750% 124 (V total factor of the Deferral Account Variance 1 20.37														
115														
121 Image: Tax Rate (excluding surtax) Image: Support Tax Rate (excluding surtax) Image: Rate Rate Rate Rate Rate Rate Rate Rate			12							0				
122 Income Tax Rate (excluding surtax) Image: Comparison of the comparison of	120	Total TRUE-UPS before tax effect	26						=	204,346				
123		Income Tay Data (avaluating autou)								27 500/				
124 Income Tax Effect on True-up adjustments = 76,630 125 0 0 126 Less: Miscellaneous Tax Credits 14 0 0 127 76,630 0 128 Total Income Tax on True-ups 37,50% 0 0 130 Income Tax ant state used for gross-up (exclude surtax) 0 37,50% 0 131 0<		income Tax Rate (excluding surfax)							x	37.50%				
126 Less: Miscellaneous Tax Credits 14 0 127 76.530 128 Total Income Tax on True-ups 76.530 130 Income Tax Rate used for gross-up (exclude surtax) 0 131 1 1 132 Total-UP VARIANCE 1 133 1 1 133 1 1 134 Total-UP VARIANCE 1 135 1 136 Total-UP VARIANCE 1 137 1 138 1 139 1 130 Exclusion of the Deferral Account Variance 1 138 1 139 1 130 1 131 1 132 Exclusion of the Deferral Account Variance 1 138 1 139 1 130 1 131 1 131 1 132 1 133 1 134 1 135 1 136 1 137 1 <td></td> <td>Income Tax Effect on True-up adjustments</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>=</td> <td>76,630</td> <td></td> <td></td> <td></td>		Income Tax Effect on True-up adjustments							=	76,630				
127 Image: Construct of the imag			4.4											
128 Total Income Tax on True-ups 76.83 139 76.83 130 Income Tax on True-ups 76.83 131 Income Tax Rate used for gross-up (exclude surtax) 76.83 131 Income Tax Rate used for gross-up (exclude surtax) 76.83 131 Income Tax Rate used for gross-up (exclude surtax) 76.83 132 TRUE-UP VARIANCE 76.83 133 Income Tax Nate used for gross-up (exclude surtax) 76.83 134 IN b) Calculation of the Deferral Account Variance 76.83 136 REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial 138 issimate column) 2 2 137 FUSE DCORPORATE INCOME TAX RATE 2 2 5.007.940 138 REVISED CORPORATE INCOME TAX RATE 2 2 1.933.796 140 REVISED REGULATORY INCOME TAX 2 1.933.796 2 1.933.796 141 Less: Revised Miscellaneous Tax Credits 2 1.933.796 2 1.933.796 142 Less: Revised Miscellaneous Tax Credits 2 1.933.796 2 1.933.796 144 Total Revised Regulatory Income Tax 2 1.933.796 2 1.933.796 2 1.933.796 2 1.933.796 2 1.933.796 2<		Less: Miscellaneous Tax Credits	14							U			$ \square$	
130 norme Tax Rate used for gross-up (exclude surtax) i 37.50% 131 131 122,008 122,008 132 TRUE-UP VARIANCE i 122,008 133 134 V b) Calculation of the Deferral Account Variance i i 134 V b) Calculation of the Deferral Account Variance i i i 135 REGULATORY TAXABLE INCOME (I/LOSSES) (as reported in the initial 136 estimate column) i i i 138 REVISED CORPORATE INCOME TAX RATE i i i i 139 i i i i i i i 141 i		Total Income Tax on True-ups								76,630				
131 132 TRUE-UP VARIANCE 122.608 133 134 135 122.608 133 134 136 122.608 133 136 122.608 122.608 134 137 126 122.608 138 137 126 122.608 122.608 138 138 126.608 122.608 122.608 138 138 126.608 122.608 122.608 122.608 138 138 126.708 122.608 123.608 123.608 124.608 124.608 128.608 <td>_</td> <td></td>	_													
132 TRUE-UP VARIANCE 122,608 133 134 126,608 134 N b) Calculation of the Deferral Account Variance 136 135 136 140 136 136 140 137 137 140 138 138 140 139 138 140 140 141 140 141 141 140 142 198 198 141 141 140 142 198 198 143 141 141 142 198 198 143 141 141 144 141 141 143 141 141 144 141 141 145 1983,796 143 144 141 141 145 1983,796 143 144 148 141 148 144 144 149 141 144 150 164		ncome Tax Rate used for gross-up (exclude surtax)								37.50%				
134 V b) Calculation of the Deferral Account Variance Image: Constraint of the Deferral Account Variance Image: Constraint of the Deferral Account Variance 138 REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial 138 estimate column) Image: Constraint of the Deferral Account Variance Image: Constraint of the Deferral Account Variance 138 REVISED CORPORATE INCOME TAX RATE Image: Constraint of the Deferral Account Variance Image: Constraint Constraint Tax Image: Constraint of	_	TRUE-UP VARIANCE								122,608				
135 135 136 137 REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial 56 estimate column) 1	_													
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial as estimate column) = 5,007,240 137 = 5,007,240 = 138 EVISED CORPORATE INCOME TAX RATE × 38,62% 139 = 1,933,796 = 1,933,796 140 EVISED REGULATORY INCOME TAX = 1,933,796 141 = 1,933,796 = 1,933,796 142 Less: Revised Miscellaneous Tax Credits = 1,933,796 143 = 1,933,796 = 1,933,796 144 Total Revised Regulatory Income Tax = 1,933,796 144 Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell - 1,933,796 147 = = 0 = 148 Regulatory Income Tax reported in the Initial Estimate Column (Cell = = 0 148 Regulatory Income Tax = 1,933,796 = 1,933,796 147 = =	-	V b) Calculation of the Deferral Account Variance												
138 estimate column) 5,007,240 137 <		REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial											$ \square$	
138 REVISED CORPORATE INCOME TAX RATE x 38.62% 139 x 38.62% x 139 x 38.62% x 139 x 38.62% x 139 x 38.62% x 140 x x 38.62% x 141 x x 38.62% x 141 x x 38.62% x 141 x x 38.62% x 142 x x 38.62% x 141 x x x x x 142 Less: Revised Miscellaneous Tax Credits x x x x 143 test: Revised Regulatory Income Tax x 1,933,796 x x 146 Less: Regulatory Income Tax Variance x 1,933,796 x x x 148 Regulatory Income Tax Variance x x 1,933,796 x x 149 ceital Tax x x 1,933,796 x x x									=	5,007,240				
139 140 141 1												┞─────┤		
140 REVISED REGULATORY INCOME TAX = 1,933,796 141 - - 0 142 - 0 - 143 - - 0 144 - - 0 - 144 - - 0 - 144 - - - 0 - 145 - - 1,933,796 - - 146 - - - 0 - - 145 - - 1,933,796 - <td></td> <td>KEVISED CORPORATE INCOME TAX RATE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>х</td> <td>38.62%</td> <td></td> <td> </td> <td><u> </u></td>		KEVISED CORPORATE INCOME TAX RATE							х	38.62%			<u> </u>	
141		REVISED REGULATORY INCOME TAX							=	1,933,796		<u> </u>		
143 144 144 145 145 145 145 146 146 147 148 148 149 148 148 149 148 149 148 149 149 149 149 149 149 149 149 149 149 149 149 149 149 149 149 140 140 140 140 140 140 140 140 140 140 140 140 140 140 140 140 140 141 1		Device of Missellandow T. C. Pr			_	_								
144 Total Revised Regulatory Income Tax = 1,933,796 <td< td=""><td></td><td>Less: Kevised Miscellaneous Tax Credits</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>0</td><td></td><td> </td><td><u> </u></td></td<>		Less: Kevised Miscellaneous Tax Credits							-	0			<u> </u>	
145		Total Revised Regulatory Income Tax							=	1,933,796				
146 C58) - 1,933,796 - 1,933,796 147 - - 1,933,796 - - 1 148 Regulatory Income Tax Variance - - 0 - 1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 1 - 1 - 1 - 1 - 1 1 1 - 1 1 1 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1	145	* *												
147									_	1 022 706				
148 Regulatory Income Tax Variance = 0 = 0 149 = 0 = 150 Ontario Capital Tax = 108,021,367 = 151 Base = 108,021,367 = 108,021,367 152 Less: Exemption = 103,021,367 = 103,021,367 155 Revised deemed taxable capital = 103,021,367 = = 103,021,367 155 Rate (as a result of legislative changes) = 103,020,000 = = 103,020,000 = = 103,021,367 = = 104 = 104 = 103,021,367 = = 104 = 104 = 104 = 104 = 104 = 104 = 104 = 104 = 104 = 104 = 104 = 104 = 104 = 104									-	1,933,790				
150 Ontario Capital Tax	148	Regulatory Income Tax Variance							=	0				
151 Base = 108,021,367 152 Less: Exemption - 5,000,000 153 Revised deemed taxable capital = 103,021,367 154 = 103,021,367 = 155 Rate (as a result of legislative changes) × 0.3000% 156 = - - 157 Revised Ontario Capital Tax = - 158 C72) - 309,064 = 159 Regulatory Ontario Capital Tax Variance = 0 = 161 Federal LCT = 0 = 0 162 Base = 108,021,367 = 108,021,367 163 Less: Exemption - 100,000,000 = 100,000,000		Ontaria Capital Tay												
152 Less: Exemption - 5,000,000 - 103,021,367 153 Revised deemed taxable capital - 103,021,367 - 103,021,367 154 - 103,021,367 - 103,021,367 - - 155 Rate (as a result of legislative changes) - 0.3000% - - 156 - - 0.3000% - - - - 157 Revised Ontario Capital Tax -									=	108.021.367				
154 Image: Constraint of legislative changes) Image: Constraint of legislatis changes) Im	152	Less: Exemption								5,000,000				
155 Rate (as a result of legislative changes) x 0.3000% x 156 x 0.3000% x x 157 Revised Ontario Capital Tax x 0.300,064 x Less: Ontario Capital Tax reported in the initial estimate column (Cell x 309,064 x 158 C72) - 309,064 x x 159 Regulatory Ontario Capital Tax Variance x x x x 160 x x x x x x x 161 Federal LCT x		Revised deemed taxable capital							=	103,021,367		 		
156 157 Revised Ontario Capital Tax = 309,064 = 309,064 158 C72) - 309,064 = 0 = 0 = 157 Regulatory Ontario Capital Tax Variance = 0 = 0 = 159 Regulatory Ontario Capital Tax Variance = 0 = 0 = 160 = 161 = 161 = 162 = 108,021,367 = 108,021,367 = 108,020,000 = 100,000,000		Rate (as a result of legislative changes)							x	0.3000%				
Less: Ontario Capital Tax reported in the initial estimate column (Cell - 309,064 158 C72) - 309,064 159 Regulatory Ontario Capital Tax Variance = 0 160 = 0 = 161 Federal LCT = 0 162 Base 108,021,367 = 163 Less: Exemption - 10,000,000	156	, ž ž į												
158 C72) 309,064 - 309,064 159 Regulatory Ontario Capital Tax Variance = 0 - 160 - - 0 - - 161 Federal LCT - - 108,021,367 - 162 Base - 108,002,000 - 10,000,000 -			-						=	309,064				
159 Regulatory Ontario Capital Tax Variance = 0 = 0 160 Image: Comparison of the system of the syst									_	309.064				
160 161 162 163 <th 163<="" td="" th<=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>=</td><td></td><td></td><td> </td><td></td></th>	<td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>=</td> <td></td> <td></td> <td> </td> <td></td>									=				
162 Base 108,021,367 163 Less: Exemption - 10,000,000	160													
163 Less: Exemption - 10,000,000										109 024 267				
									-		1			
164 Revised Federal LCT = 98,021,367	164								=					
165	165		1											

	А	В	С	D	Е	F	G	Н	1	J	К	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial		_	-	-		M of F	M of F	M of F	
	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5											Version XX.xx	
6			\$						\$		\$	
166	Rate (as a result of legislative changes)								0.2250%			
167												
168	Gross Amount								220,548			
	Less: Federal surtax							-	56,081			
170	Revised Net LCT							=	164,467			
171												
172	Less: Federal LCT reported in the initial estimate column (Cell C84)							-	164,467			
173	Regulatory Federal LCT Variance							=	0			
174	• •											
175	Income Tax Rate used for gross-up (exclude surtax)								37.50%			
176												
	Income Tax (grossed-up)							+	0			
	LCT (grossed-up)							+	0			
179	Ontario Capital Tax							+	0			
180												
181	DEFERRAL ACCOUNT VARIANCE							=	0			
182												
183	TRUE-UP VARIANCE (from cell I132)							+	122,608			
184												
185	Deferral Account Entry (Positive Entry = Debit)							=	122,608			
186	(Deferral Account Variance + True-up Variance)											
	To be included as deferral account in rate application)											
188												
189												
190	V) INTEREST PORTION OF TRUE-UP											
	Variance Caused By Phase-in of Deemed Debt											
192												
193	Total deemed interest (REGINFO)								4,158,823			
194	Interest phased-in (Cell C36)								3,273,427			
195												
196	Variance due to phase-in of debt structure								885,396			
197	according to Rate Handbook											
198	0											
199	Other Interest Variances (i.e. Borrowing Levels											
200	Above Deemed Debt per Rate Handbook)											
	Interest deducted on MoF filing (Cell K36+K41)								3,466,977			
	Total deemed interest (REGINFO CELL D57)								4,158,823			
203	· · · ·											
204	Variance caused by excess debt								0			
205	•											
206	Interest Adjustment for Tax Purposes (carry forward to Cell I112)								0			
207												
208	Total Interest Variance								885,396			
209												
								_				·

1		-	•	•		-
	A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	B	C M of F	D Non-wires	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL" TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Wires-only Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return		Return	
5			rtotani		Version XX.xx	
-	Section A: Identification:					
	Barrie Hydro Distribution Inc.					
8	12/31/2002 AMENDED April 27, 2009					
9	1-Jan-03					
10	31-Dec-03					
	Number of days in taxation year:		365	days		
12						
	Please enter the Materiality Level :		121,524	< - enter materi	ality level	
14	(0.25% x Rate Base x CER)	Y/N	Yes			
15	(0.25% x Net Assets)	Y/N	No			
16	Or other measure (please provide the basis of the amount)	Y/N	No			
	Does the utility carry on non-wire related operation?	Y/N	No			
18	(Please complete the questionnaire in the Background question					
19						
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	······································					
	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with tax retu	ims				
24						
25	If required please change the descriptions except for amortization, in	atorost a	avnense and pro	vision for incom	no tav	
26						
	Please enter the non-wire operation's amount as positive number, th	ne proci	am automatical	v treat all amoun	nts	
	in the "non-wires elimination column" entered as negative values in t					
29						
<u>30</u>	Income:					
80 81	Distribution Revenue	+	22,309,095		22.309.095	
32	Other Income	++	22,309,095		80,131,835	
32 33	Miscellaneous income	+ +	1,803,791		1,803,791	
3 4			1,003,791		1,803,791	
		+				
5	Development all and a setting of the same data the	+			0	
	Revenue should be entered above this line					
37	-					
	Expenses:		00.007.77			
9	Cost of energy purchased	-	82,088,672		82,088,672	
0	Administration	-	3,247,390		3,247,390	
1	Customer billing and collecting	-	1,395,654		1,395,654	
2	Amortization	-	5,989,511		5,989,511	
3	Operations and maintenance	-	3,712,751		3,712,751	
4	Ontario Capital Tax	-	350,629		350,629	
15		-			0	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	7,460,114	0	7,460,114	
51	Less: Interest expense for accounting purposes	-	3,466,977		3,466,977	
52	Provision for payments in lieu of income taxes	-	578,650		578,650	
53	Net Income (loss)	=	3,414,487	0	3,414,487	
	(The Net Income (loss) on the MoF column should equal to the net income					
	(The Net Income (loss) on the Mor column should equal to the net income					
	(loss) per financial statements on Schedule 1 of the tax return.)					
54						
54 55						
55 56	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor	me				
55 56 57	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1	me				
55 56 57	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor	me				
55 56 57 58	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1	<u>me</u> +	578,650	0	578,650	
55 56 57 58 59	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS:		578,650 5,989,511	0	578,650 5,989,511	
55 56 57 58 59 50	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax	+				
55 56 57 58 59 50 51	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid	+++	5,989,511	0	5,989,511	
55 56 57 58 59 50 51 52	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid	++++++	5,989,511 276,000	0 0	5,989,511 276,000	
55 56 57 58 59 50 51 52	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year	+++++++++++++++++++++++++++++++++++++++	5,989,511 276,000 <u>691549</u>	0 0	5,989,511 276,000 691,549	
55 56 57 58 59 50 51 52 53 54	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year	+ + + + + + +	5,989,511 276,000 <u>691549</u>	0 0	5,989,511 276,000 691,549 863,486	
55 56 57 58 59 50 51 52 53 54 55	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments	+ + + + + + + + +	5,989,511 276,000 691549 863,486	0	5,989,511 276,000 691,549 863,486 0	
55 56 57 58 59 50 51 52 53 54 55 56	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income from T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2	+ + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596	000000000000000000000000000000000000000	5,989,511 276,000 691,549 863,486 0 0	
55 56 57 58 59 50 51 52 53 54 55 56 57	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income from T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2	+ + + + + + + + + + +	5,989,511 276,000 691549 863,486 0	000000000000000000000000000000000000000	5,989,511 276,000 691,549 863,486 0 0	
5 6 7 8 9 10 12 3 4 5 6 7 8 9 10 12 3 4 5 6 7 8 9 10 12 3 4 5 6 7 8 9 10 10 10 10 10 10 10 10 10 10	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+ + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596	0 0 0 0 172,596	5,989,511 276,000 691,549 863,486 0 0 0	
5 56 57 58 59 50 51 52 53 54 55 56 57 58 59 57 58 59 57 58 59 57 56 57 57 57 57 57 57 57 57 57 57 57 57 57	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2	+ + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596	0 0 0 0 172,596	5,989,511 276,000 691,549 863,486 0 0 0	
55 56 57 58 59 50 51 52 53 54 55 56 57 58 59 70	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Subtotal	+ + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596	0 0 0 0 172,596	5,989,511 276,000 691,549 863,486 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 7 1 2 3 4 5 6 7 7 8 9 0 7 7 8 9 0 7 7 7 8 9 7 7 7 7 7 8 9 7 7 7 7 7 7 7 7	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions)	+ + + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596	0 0 0 0 172,596	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 7 8 9 0 1 2 3 1 2 3 7 8 9 1 2 3 7 8 9 1 2 3 7 8 9 1 2 3 7 8 9 1 2 3 7 8 9 1 7 8 9 1 7 8 9 1 2 3 7 8 9 1 2 3 7 8 9 1 9 1 2 3 3 4 5 7 8 9 1 2 1 2 3 7 8 9 1 7 8 9 1 2 3 7 8 9 1 7 8 9 1 7 8 9 1 7 8 9 1 7 8 9 1 9 1 1 2 3 1 2 3 7 8 9 1 2 3 7 8 9 1 2 3 1 2 3 7 8 9 1 2 3 1 2 3 1 2 3 7 8 9 1 2 1 2 3 7 1 2 3 2 3 1 2 3 1 2 1 2 3 1 2 1 2 3 1 2 1 2	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792	0 0 0 172,596 172,596	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income from T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792	0 0 0 172,596 172,596	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 8,399,196 0 0 0	
56789012345678901234	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income from T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792	0 0 0 172,596 172,596	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 8,399,196 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 7 8 9 0 1 1 2 3 4 5 7 8 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income from T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792	0 0 0 172,596 172,596	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0	
5678901234567890123456	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable income from T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792	0 0 0 172,596 172,596	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0	
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567890123456789012345678	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450	0 0 0 172,596 172,596 2,450	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5678901234567890123456789	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450 2,450	0 0 0 172,596 172,596 2,450 2,450	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
56789012345678901234567890	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450	0 0 0 172,596 172,596 2,450	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
567890123456789012345678901	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450 2,450	0 0 0 172,596 172,596 2,450 2,450	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
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567890123456789012345678901234567890123	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450 2,450 8,574,242 0 0	0 0 0 172,596 172,596 2,450 2,450 175,046 0	5,989,511 276,000 691,549 863,486 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
56789012345678901234	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 8,571,792 2,450 2,450 8,574,242 0 0 0 0 0	0 0 0 172,596 172,596 2,450 2,450 175,046 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 9 0 0 11 2 3 3 4 4 5 5 6 7 7 8 9 9 0 0 11 2 3 4 4 5 5 6 6 7 7 8 9 9 0 0 11 2 3 3 4 4 5 5 6 6 7 7 8 8 9 9 0 0 11 1 2 2 3 3 4 4 5 6 6 7 7 7 8 8 9 9 0 0 11 1 2 2 3 3 4 4 5 6 6 7 7 7 8 8 9 9 0 0 11 1 2 2 3 3 4 4 5 7 7 8 8 9 9 0 0 11 1 2 2 3 3 4 4 5 5 6 6 7 7 7 8 8 9 9 0 0 11 1 2 2 3 3 4 4 5 5 6 6 7 7 7 8 8 9 9 0 0 11 1 2 2 3 3 4 4 5 5 6 7 7 7 8 8 9 9 0 0 1 1 1 2 2 3 3 4 4 5 5 6 7 7 7 8 8 9 9 0 1 1 2 2 3 3 4 4 5 5 6 7 7 7 8 8 9 9 0 0 1 1 2 2 3 3 4 4 5 5 7 8 8 9 9 0 0 11 2 2 3 3 4 4 5 5 6 7 7 7 8 8 9 9 0 0 11 2 2 3 3 4 4 5 5 6 7 7 7 8 8 9 9 0 0 11 2 2 3 3 4 4 5 5 6 7 7 7 8 8 9 9 0 0 11 2 2 3 3 4 4 5 7 7 7 7 7 8 8 9 9 0 0 11 2 2 3 3 4 4 5 7 7 7 7 8 8 9 9 0 0 1 1 2 2 3 7 7 8 8 9 9 9 1 1 1 2 2 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450 2,450 8,574,242 8,574,242 0 0 0 0 0	0 0 0 172,596 2,450 2,450 175,046 0 0 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450 2,450 8,574,242 8,574,242 0 0 0 0 0 0 0	0 0 0 172,596 172,596 2,450 2,450 175,046 0 0 0 0 0 0 0 0 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 7 8 9 0 1 1 2 3 4 5 6 7 7 8 9 0 1 1 2 3 4 5 6 7 7	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 8,571,792 2,450 2,450 8,574,242 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 172,596 172,596 2,450 2,450 175,046 0 0 0 0 0 0 0 0 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 0 0 0 0 0 0 0 0 0	
55 56 57 58 59 50 50 50 50 50 50 50 50 50 50	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 8,574,792 2,450 2,450 8,574,242 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 172,596 2,450 2,450 175,046 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
55 56 56 56 57 58 59 59 50 50 50 50 50 50 50 50 50 50	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Recap Material Additions:	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 <u>691549</u> 863,486 0 172,596 8,571,792 2,450 2,450 2,450 8,574,242 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 172,596 2,450 2,450 175,046 175,046 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
55 56 57 58 59 50 50 50 50 50 50 50 50 50 50	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOAK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Recap Material Additions: Total Additions Total Additions Total Other additions >materiality level	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 691549 863,486 0 172,596 8,571,792 2,450 2,450 8,574,242 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 172,596 172,596 2,450 2,450 175,046 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
55 56 56 56 57 58 59 59 50 50 50 50 50 50 50 50 50 50	(loss) per financial statements on Schedule 1 of the tax return.) Section C: Reconciliation of accounting income to taxable incor From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Recap Material Additions:	+ + + + + + + + + + + + + + + + + + +	5,989,511 276,000 <u>691549</u> 863,486 0 172,596 8,571,792 2,450 2,450 2,450 8,574,242 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 172,596 2,450 2,450 175,046 175,046 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,989,511 276,000 691,549 863,486 0 0 0 0 8,399,196 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

	А	В	С	D	E	F
2	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5					Version XX.xx	
	BOOK TO TAX DEDUCTIONS:					
-	Capital cost allowance	-	6,692,179		6,692,179	
	Cumulative eligible capital deduction	-	1,389		1,389	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-	3,748,190	3,748,190	0	
	Regulatory adjustments :	-			0	
)0	CCA	-			0	
)1	other deductions	-			0	
	Tax reserves claimed in current year	-	<u>863,486</u>	0	863,486	
)3	Reserves from F/S- beginning of year	-	691,549		691,549	
)4	Contributions to deferred income plans	-			0	
)5	Contributions to pension plans	-			0	
)6	Interest capitalized for accounting deducted for tax	-	191,360	191,360	0	
)7	Material deduction items from TAXREC 2	-	0	0	0	
)8	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
)9						
0	Subtotal	=	12,188,153	3,939,550	8,248,603	
1	Other deductions (Please explain the nature of the deductions)					
2	Charitable donations - tax basis	-	0		0	
	Gain on disposal of assets	-			0	
4		-			0	
5					0	
6		-			0	
7	Total Other Deductions	=	0	0	0	
8						
9	Total Deductions	=	12,188,153	3,939,550	8,248,603	
0						
_	Recap Material Deductions:	1				
2			0	0	0	
23			0	0	0	
24			0	0	0	
25			0	0	0	
26			0	0	0	
_	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
30			0	0	0	
	TAXABLE INCOME	=	-199.424	-3,764,504	3,565,080	
	DEDUCT:	-	-135,424	-3,704,304	3,303,000	
		-	0		0	
	Non-capital loss applied		0		0	
34	Net capital loss applied	-	(400,404)	(0.704.504)		
	NET TAXABLE INCOME	=	(199,424)	(3,764,504)	3,565,080	
36	Net Federal Jacone Tev		-			
	Net Federal Income Tax	+	0		0	
-	Net Ontario Income Tax	+	0		0	
39	Subtotal	=	0	0	0	
	Less: Miscellaneous tax credits	-	0		0	
	Total Income Tax	=	0	0		
11					0	
12					0	
12 13						
1 2 3 4	Section D: Detail calculation of the Ontario Capital Tax					
12 13 14	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX					
12 13 14 15	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23)					
12 13 14 15 16	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX					
1 2 3 4 5 6 7 8	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL		04.10.17			
1 2 3 4 5 6 7 8 9	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock	+	61,491,374		61,491,374	
1 2 3 4 5 6 7 8 9 0	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct)	+/-	61,491,374 856,038		61,491,374 856,038	
1 2 3 4 5 6 7 8 9 0	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding	+/- +			61,491,374 856,038 0	
11 12 13 14 15 16 17 18 19 10 11 15 2	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus	+/- + +	856,038		61,491,374 856,038 0 0	
1 2 3 4 5 6 7 8 9 0 1 2 3 1 2 3 1 2 3 3 4 5 6 7 8 9 0 11 2 3 3 7 8 9 0 11 2 3 3 7 8 9 0 11 2 3 12 12 10 10 10 10 10 10 10 10 10 10 10 10 10	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances	+/- + + +	856,038 27,409,163		61,491,374 856,038 0 0 27,409,163	
1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans	+/- + + + +	856,038		61,491,374 856,038 0 0 27,409,163 5,000,000	
1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 11 2 3 4 5 6 7 8 9 0 11 2 3 4 5 5 6 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances	+/- + + + +	856,038 27,409,163 5,000,000		61,491,374 856,038 0 27,409,163 5,000,000 0 0	
11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 21 3 14 15 16 17 18 19 10 11 21 3 14 15 16 17 18 19 10 11 21 3 14 15 16 17 10 17 10 11 10 10	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bankers acceptances Bonds and debentures payable	+/- + + + + + +	856,038 27,409,163		61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000	
11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 19 10 11 10 10	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable	+/- + + + + + + + +	856,038 27,409,163 5,000,000		61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0	
11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 19 10 11 19 10 11 10 10	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable	+/- + + + + + + + + + +	856,038 27,409,163 5,000,000		61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0	
11 12 13 14 15 16 17 18 19 50 51 52 53 53 54 55 55 56 56 57 58 59	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits	+/- + + + + + + + + + + + +	856,038 27,409,163 5,000,000		61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0	
11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 11 12 13 14 15 16 17 18 19 10 11 11 12 13 14 15 16 17 18 19 10 11 11 11 11 11 11 11 11 11 11 11 11	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves	+/- + + + + + + + + + + + + +	856,038 27,409,163 5,000,000		61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
123456789012345678901	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions	+/- + + + + + + + + + + + + + + +	856,038 27,409,163 5,000,000		61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
12345678901234567890112	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital	+/- + + + + + + + + + + + + + + +	856.038 27,409,163 5,000,000 25,000,000		61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
123456789012345678901123	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total	+/- + + + + + + + + + + + + + + +	856,038 27,409,163 5,000,000	0	61,491,374 856,038 0 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
123456789012345678901234	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract:	+/- + + + + + + + + + + + + + =	856.038 27,409,163 5,000,000 25,000,000	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
123456789012345678901234	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total	+/- + + + + + + + + + + + + + + +	856,038 27,409,163 5,000,000 25,000,000 119,756,575	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
123456789012345678901234	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked	+/- + + + + + + + + + + + + + + -	856.038 27,409,163 5,000,000 25,000,000	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 4 5 6 7 8 9 0 0 1 1 2 3 3 4 5 6 7 8 9 0 0 1 1 2 3 3 4 5 6 7 8 9 0 0 1 1 2 3 3 4 5 6 7 8 9 0 0 1 1 2 3 3 4 5 6 7 8 9 0 0 1 1 2 3 3 4 5 6 7 8 9 0 0 1 1 2 3 3 4 5 6 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 1 1 2 3 3 4 5 7 8 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income	+/- + + + + + + + + + + + + + + -	856,038 27,409,163 5,000,000 25,000,000 119,756,575	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
123456789900112334456677889900112334455667788990011233445566778899001123334455667788990011233344556677889900112333445566778899001123334455667788990011233344556677889900112333445566778899001123334455667788990011233344556677889900011233344556677889900011233344556677889900011233344556677889900011233344556677889900011233344556677889900011233344556677889900000000000000000000000000000000	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax	+/- + + + + + + + + + + + + + + -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882	0	61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 119,756,575 -2,775,882 0	
123456789900112334456677889900112334455667788990011233445566778899001123334455667788990011233344556677889900112333445566778899001123334455667788990011233344556677889900112333445566778899001123334455667788990011233344556677889900011233344556677889900011233344556677889900011233344556677889900011233344556677889900011233344556677889900011233344556677889900000000000000000000000000000000	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income	+/- + + + + + + + + + + + + + + -	856,038 27,409,163 5,000,000 25,000,000 119,756,575	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
1234567789901123345567788990112233445567788990112233445567788990011223344556777889900112233445567778899001122334455667788990011223344556778899001122334455677889900112233445567788990011223344556778899001122334455677889900112233445567778899001122334455766777889900112233445556777889900112233445577889000112233445577889000000000000000000000000000000000	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax	+/- + + + + + + + + + + + + + - -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882	0	61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 119,756,575 -2,775,882 0	
1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 6 7 8 9 0 1 2 3 4	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax	+/- + + + + + + + + + + + + + - -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882	0	61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 119,756,575 -2,775,882 0	
12345678900123456789901234 56789901234567789901234 56789901234	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital	+/- + + + + + + + + + + + + + - -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882	0	61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 119,756,575 -2,775,882 0	
12345678900123456789001234 5678900	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital	+/- + + + + + + + + + + + + + - -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882	0	61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 119,756,575 -2,775,882 0	
123456789012345678901234 567890112134 56789011234 56789011	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital	+/- + + + + + + + + + + + + + - -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882	0	61,491,374 856,038 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 6 7 8 9 0 1 1 2 3 4 5 6 6 7 8 9 0 1 1 2 3 4 5 6 6 7 7 8 9 0 1 1 2 3 4 5 6 6 7 7 8 9 0 0 1 1 2 3 3 4 5 6 6 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 4 7 7 7 7 8 9 0 0 1 1 2 3 3 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Sub-total Sub-total Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons	+/- + + + + + + + + + + + + + + = = -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
123456789001234567890012345 67789001234567890012334 567789001233	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations	+/- + + + + + + + + + + + + + + - - = = -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882 122,532,457	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
1234567890012345677890012344556778900123445567789001234455677890012334	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations	+/- + + + + + + + + + + + + + + - - - -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882 122,532,457 85,427	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 25,000,000 0 0 0 0 0 0 0 119,756,575 -2,775,882 0 122,532,457 0 122,532,457 0 0 0 0 0 0 0 0 0 0 0 0 0	
11 12 13 14 15 16 17 18 19 00 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Sub-total ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations Shares in other corporations ELigible Loans and advances to related corporations ELigible Loans and advances to related corporations	+/- + + + + + + + + + + + + + + + - - = = - - - -	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882 122,532,457 122,532,457 85,427 632,237	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
11 12 13 14 15 16 17 18 19 00 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Section D: Detail calculation of the Ontario Capital Tax ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations Shares in other corporations	+/- + + + + + + + + + + + + + + + - - - = = - + + + +	856,038 27,409,163 5,000,000 25,000,000 119,756,575 -2,775,882 122,532,457 122,532,457 85,427 632,237	0	61,491,374 856,038 0 0 27,409,163 5,000,000 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

	٨	D	0	5	F	
		B	C	D	E	
	ECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	AX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	or "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5					Version XX.xx	
180						
	OTAL ASSETS					
182						
183 T	otal assets per balance sheet	+	136,216,639		136,216,639	
184 N	fortgages or other liabilities deducted from assets	+			0	
185 S	hare of partnership(s)/ joint venture(s) total assets	+			0	
186 S	ubtract: Investment in partnership(s)/joint venture(s)	-			0	
187						
	otal assets as adjusted	=	136,216,639	0	136,216,639	
189			,,	-	,,	
	.dd: (if deducted from assets)					
	Contingent, investment, inventory and similar reserves	+			0	
	Other reserves not allowed as deductions	+			0	
	Subtract:				0	
					0	
	mounts deducted for income tax purposes in excess of amounts	-	0 775 000		0.775.000	
	ooked		-2,775,882		-2,775,882	
	eductible R&D expenditures and ONTTL costs deferred	-			0	
	pr income tax					
	ubtract: Appraisal surplus if booked	-			0	
	dd or subtract: Other adjustments	+/-			0	
198						
199	Total Assets	=	138,992,521	0	138,992,521	_
200						
201						
202 Ir	nvestment Allowance		672,306	0	672,306	
203						
	axable Capital					
205	anabio oupital					
	let paid-up capital	+	122,532,457	0	122,532,457	
	Subtract: Investment Allowance	-	672,306	0	672,306	
207 3		-	072,300	0	072,300	
	Tauahla Carital		404 000 454	0	404 000 454	
	Taxable Capital	=	121,860,151	0	121,860,151	
210						
	Capital Tax Calculation					
	eduction from taxable capital up to \$5,000,000		4,983,766		4,983,766	
213						
214 N	Net Taxable Capital		116 076 205			
			116,876,385	0	116,876,385	
215	Rate 0.3%		0.3000%	0.3000%	0.3000%	
215						
215 216 F 217						
215 216 F 217 218 D	Rate 0.3%		0.3000%	0.3000%	0.3000%	
215 216 F 217 218 D	Rate 0.3% Days in taxation year		0.3000% 365	0.3000% 365	0.3000%	
215 216 F 217 218 D 219 D	Rate 0.3% lays in taxation year livide days by 365		0.3000% 365	0.3000% 365	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221	Rate 0.3% Days in taxation year		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221 222	Rate 0.3% lays in taxation year livide days by 365		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221 222 222 223	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221 222 223 223 224 L	Rate 0.3% Pays in taxation year livide days by 365 Ontario Capital Tax ARGE CORPORATION TAX		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221 222 223 223 224 <u>L</u> 225 (F	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33)		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221 222 223 223 224 <u>L</u> 225 (F 226 C	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221 222 223 223 224 <u>L</u> 225 (f 226 C 227 A	Rate 0.3% Jays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD:		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 F 217 218 D 219 D 220 221 222 223 223 224 <u>L</u> 225 (f 226 C 227 A R	Rate 0.3% Pays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) :APITAL .DD: teserves that have not been deducted in computing income for the	+	0.3000% 365 1.00	0.3000% 365 1.00	0.3000%	
215 216 F 217 218 D 219 D 220 221 222 223 224 <u>L</u> 225 (F 227 A R 228 y	Rate 0.3% Days in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) EAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I		0.3000% 365 1.00 350,629	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629	
215 216 F 217 218 D 229 D 220 221 222 223 224 L 225 (F 226 C 227 A R 228 yr 229 C	Rate 0.3% Days in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) EAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I Eapital stock	+	0.3000% 365 1.00 350,629 61,491,374	0.3000% 365 1.00	0.3000% 365 1.00 350,629 0 61,491,374	
215 216 F 217 218 D 219 D 220 221 222 223 224 L 225 (F 226 C 227 A R 228 yr 229 C 230 R	Rate 0.3% Days in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD: teserves that have not been deducted in computing income for the ear under Part 1 izapital stock tetained earnings	+ +	0.3000% 365 1.00 350,629	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038	
215 216 F 217 218 D 229 D 220 221 222 223 224 L 225 (F 226 C 227 A R 228 y 229 C 229 C 230 R 231 C	Rate 0.3% Days in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD: teserves that have not been deducted in computing income for the ear under Part I tapital stock tetalined earnings Tontributed surplus	+ + +	0.3000% 365 1.00 350,629 61,491,374	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0	
215 216 F 4 217 218 D 219 D 220 221 222 222 1 222 1 222 1 222 1 223 1 224 L 2 225 (I 226 C 2 227 A R R 228 y 229 C 230 R 223 2 230 R 231 C 232 A	Rate 0.3% Days in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) EAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I Expital stock tetained earnings contributed surplus ny other surpluses	+ + + + +	0.3000% 365 1.00 350,629 61,491,374	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0	
215 216 F 4 217 218 D 219 D 220 221 222 223 224 L 225 (C 227 A R 228 y 229 C 230 R 232 A 233 D	Rate 0.3% bays in taxation year bivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD: teserves that have not been deducted in computing income for the ear under Part I Eapital stock tetained earnings contributed surpluse icontributed surpluses beferred unrealized foreign exchange gains	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 F 217 218 D 219 D 220 221 222 222 223 224 225 (f 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 225 227 227	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD: teserves that have not been deducted in computing income for the ear under Part I teapital stock tetained earnings contributed surplus ny other surpluses teferred unrealized foreign exchange gains Il loans and advances to the corporation	+ + + + +	0.3000% 365 1.00 350,629 61,491,374	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0	
215 216 F 217 218 219 220 222 222 222 223 224 225 (I) 226 227 228 229 220 221 222 223 224 225 (I) 226 (I) 227 228 229 220 230 231 232 233 233 233 233 233 234 4	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD: teserves that have not been deducted in computing income for the ear under Part I teapital stock tetained earnings contributed surplus iny other surpluses leferred unrealized foreign exchange gains II loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers	+ + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 0 26,742,643	
215 216 F 217 218 D 219 D 219 D 220 220 221 122 222 223 C C 2225 (I) C C 226 227 A A 228 229 C C C 228 229 C C 230 R 229 C 230 R 233 D 234 A A 233 D 234 A 235 a 235 a 235 a 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D	Rate 0.3% bays in taxation year bivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) FAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I capital stock tetained earnings contributed surplus ny other surpluses teferred unrealized foreign exchange gains II loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations	+ + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 F 217 218 D 219 D 219 D 220 220 221 122 222 223 C C 2225 (I) C C 226 227 A A 228 229 C C C 228 229 C C 230 R 229 C 230 R 233 D 233 D 233 D 233 D 233 D 233 D 234 A 233 D 234 A 235 a 235 a 235 a 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3 D 3	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD: teserves that have not been deducted in computing income for the ear under Part I teapital stock tetained earnings contributed surplus iny other surpluses leferred unrealized foreign exchange gains II loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers	+ + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 0 26,742,643	
215 216 F 217 218 219 220 2221 2222 2223 2224 2225 (f) 2225 (227 228 229 220 221 222 223 Q 2230 R 2230 2230 233 Q 234 A 235 a 234 A 235 236 A 235 236 A 235 236 A 235 A 235 A	Rate 0.3% bays in taxation year bivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) FAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I capital stock tetained earnings contributed surplus ny other surpluses teferred unrealized foreign exchange gains II loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations	+ + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187	
215 216 F 217 218 D 220 221 222 223 224 L 225 (f 226 C 227 A R R 228 y 229 C 229 C 220 R R 229 y 229 C 230 R 231 C 232 A 233 A 234 A 235 a 234 A 235 a 236 A 237 A	Rate 0.3% bays in taxation year bivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) CAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I capital stock tetained earnings contributed surplus iny other surpluses leferred unrealized foreign exchange gains II loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations iny dividends declared but not paid	+ + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 26,742,643 31,564,187 0	
215 216 F 211 217 218 D 212 219 D 220 222 222 222 222 222 225 (f 226 C 2225 (f 2225 (f 2230 R 2230 R 2230 R 2230 R 2330 R 2331 C 2333 D 2334 A </td <td>Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) From Federal Schedule 33 From Federal Schedule 33</td> <td>+ + + + + + + + + + +</td> <td>0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643</td> <td>0.3000% 365 1.00 0</td> <td>0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 0 0 0 0 0 0 0 26,742,643 31,564,187 0 0 0 0 0 0 0 0 0 0 0 0 0</td> <td></td>	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) From Federal Schedule 33	+ + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 0 0 0 0 0 0 0 26,742,643 31,564,187 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 F 217 218 D 219 D 220 221 222 223 223 224 L 225 (f 226 C 227 A 228 y 229 C 230 R 231 C 232 A 233 D 233 D 233 A 233 A 234 A 234 A 234 A 234 A 234 A 235 A 2	Rate 0.3% bays in taxation year bivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) CAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I capital stock tetained earnings contributed surplus iny other surpluses leferred unrealized foreign exchange gains II loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations iny dividends declared but not paid	+ + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 26,742,643 31,564,187 0	
215 216 F 217 D 218 D 220 D 221 D 222 D 222 C 223 C 223 C 223 C 223 C 223 C 224 L 225 (C 226 C 227 A 225 (C 220 C 230 R 231 C 232 A 233 D 233 D 233 D 233 A 233 A 234 A 235 A	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) ARTAL DD: teserves that have not been deducted in computing income for the ear under Part I apital stock tetained earnings contributed surplus my other surpluses beferred unrealized foreign exchange gains Il loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations my dividends declared but not paid II other indebtedness outstanding for more than 365 days	+ + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 0 0 0 0 0 0 0 26,742,643 31,564,187 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 F 216 F 217 217 D 219 D 219 D 220 221 222 222 222 222 224 L 225 (f 2225 C 7 A 2226 C 227 A 2226 C 227 A 2228 y 2229 C 2230 R 2230 R 2231 C 2330 R 2332 A A 233 234 A 233 A 233 C 233 A 234 A 235 a 235 a 3 238 239 239 239 239 240 241 D 241	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) APITAL DD: teserves that have not been deducted in computing income for the ear under Part 1 Capital stock tetalined earnings fortributed surplus Inty other surpluses leferred unrealized foreign exchange gains II loans and advances to the corporation II loabetedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations II other indebtedness outstanding for more than 365 days Subtotal DEDUCT:	+ + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 120,654,242	
215 216 F 217 217 218 D 218 D 219 D 219 D 219 D 220 221 222 223 224 L L 225 (L 226 C 227 A 228 y 229 C 220 233 D 235 A A 235 A 236 A 237 A 237 A 237 A 237 A 237 A 237 A 239 C 237 A 239 C 237 A 239 C 237 A 239 C <td< td=""><td>Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) From Federal Schedule 33) From Federal Schedule 33) From Federal Schedule 33) From Federal Schedule 33 From Federal 3chedule 3chedule 3chedule 3chedule 3chedule 3chedule 3chedule</td><td>+ + + + + + + + + + + + + + + + + + +</td><td>0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187</td><td>0.3000% 365 1.00 0</td><td>0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td></td></td<>	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) From Federal Schedule 33) From Federal Schedule 33) From Federal Schedule 33) From Federal Schedule 33 From Federal 3chedule 3chedule 3chedule 3chedule 3chedule 3chedule 3chedule	+ + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 F 217 217 217 218 D 219 D 219 D 220 222 222 222 223 224 223 2226 C 226 C 229 C207 A R 223 223 223 230 R 233 D 233 D 234 A 235 a 236 A 235 a 236 A 237 A 233 D 234 A 235 a 236 A 237 A 235 a 236 A 237	Rate 0.3% Days in taxation year livide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) CAPITAL DD: teserves that have not been deducted in computing income for the ear under Part I Exapital stock tetained earnings contributed surplus my other surpluses beferred unrealized foreign exchange gains II loans and advances to the corporation II indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations my dividends declared but not paid II other indebtedness outstanding for more than 365 days Subtotal DEDUCT: DEFerred tax debit balance my deficit deducted in computing shareholders' equity	+ + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 120,654,242	
215 F 217 Z17 218 D 219 D 219 D 220 Z22 222 Z22 223 L 224 L 225 C 226 C 227 R 228 C 229 C 220 C 232 A 233 D 234 A 235 A 236 A 237 A 238 A 239 Z39 240 D 241 D 242 D 243 A A A	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) ARHIGHT CONTRAL DD: teserves that have not been deducted in computing income for the ear under Part 1 tapital stock tetained earnings contributed surplus uny other surpluses beferred unrealized foreign exchange gains II loans and advances to the corporation II loans and advances to the corporation II other indebtedness outstanding for more than 365 days Subtotal EDUCT: Leferred tax debit balance uny deficit deducted in computing shareholders' equity uny deficit deducted in computing shareholders' equity	+ + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 F 216 F 217 217 218 D 219 D 220 220 222 222 222 C 2224 C 2225 C 2226 C 2227 C 2228 C 2229 C 2220 C 2220 C 2220 C 2220 C 2220 C 2220 C 2230 R 2230 R 2331 C 2332 A 233 C 233 C 233 A 233 C 234 A 233 C 234 A 234 A 234 A 244 D	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) From Federal Schedule 33 From Federal 35 From Fe	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 F 216 F 217 217 218 D 219 D 219 D 220 221 222 222 223 C 224 L 225 C 226 C 227 C 228 C 229 C 220 C 221 C 222 C 223 R 224 L 229 C 220 C 223 R 223 R 233 C 234 A 235 a 237 A 238 C 239 C 241 D 242 D 243 A 4 A 4	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) ARHIGHT CONTRAL DD: teserves that have not been deducted in computing income for the ear under Part 1 tapital stock tetained earnings contributed surplus uny other surpluses beferred unrealized foreign exchange gains II loans and advances to the corporation II loans and advances to the corporation II other indebtedness outstanding for more than 365 days Subtotal EDUCT: Leferred tax debit balance uny deficit deducted in computing shareholders' equity uny deficit deducted in computing shareholders' equity	+ + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 F 216 F 217 217 218 D 217 217 218 D 219 D 219 D 220 221 222 Q Q22 Q Q22 Q Q22 Q Q22 Q Q23 D Q230 R Q231 C Q230 R Q331 D Q333 D Q334 A Q335 A Q337 A Q338 D Q34 A Q34 A Q40 D Q41 D Q44 D Q44 D Q44 D Q44 D Q44 D Q44 D Q4	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) From Federal Schedule 33 From Federal 35 From Fe	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 F 216 F 217 217 218 D 219 D 220 220 222 222 222 C 2224 C 2225 C 2226 C 2227 C 2228 C 2229 C 2220 C 2220 C 2220 C 2220 C 2220 C 2220 C 2230 R 2230 R 2331 C 2332 A 233 C 233 C 233 A 233 C 234 A 233 C 234 A 234 A 234 A 244 D	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) From Federal Schedule 33 From Federal 35 From Fe	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187	0.3000% 365 1.00 0	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 F 217 217 218 D 219 D 220 221 222 222 223 L 225 L 226 C 227 A 228 L 229 C 220 C 220 R 220 R 2230 R 2331 C 2332 A 2333 A 2334 A 2337 A 2338 C 2337 A 2338 C 234 A 235 A 236 A 237 A 238 C 239 C 241 D 242 D 243 A 244 244	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) ARTAL DD: teserves that have not been deducted in computing income for the ear under Part I capital stock tetained earnings contributed surplus my other surpluses beferred unrealized foreign exchange gains Il loans and advances to the corporation Il indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations my dividends declared but not paid Il other indebtedness outstanding for more than 365 days Subtotal EDUCT: peterred tax debit balance my deficit deducted in computing shareholders' equity my deficit deducted in amounts above veferred unrealized foreign exchange losses	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187 120,654,242	0.3000%	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 F 218 D 217 218 219 D 219 D 220 222 222 222 222 222 222 222 222 222 222 222 222 222 222 222 222 222 223 C 224 228 2230 R 2230 R 2230 R 2331 C 2332 A 2333 C 2334 A 2335 A 2337 A 2337 A 2337 A 2337 A 2337 A 234 A 243 A 244 Lu 244 Lu 244 Lu 244<	Rate 0.3% bays in taxation year ivide days by 365 Ontario Capital Tax ARGE CORPORATION TAX From Federal Schedule 33) ARTAL DD: teserves that have not been deducted in computing income for the ear under Part I capital stock tetained earnings contributed surplus my other surpluses teferred unrealized foreign exchange gains Il loans and advances to the corporation Il indebtedness- bonds, debentures, notes, mortgages, bankers cceptances, or similar obligations my dividends declared but not paid Il other indebtedness outstanding for more than 365 days Subtotal EDUCT: teferred tax debit balance my deficit deducted in computing shareholders' equity my deficit deducted in amounts above veferred unrealized foreign exchange losses	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 350,629 61,491,374 856,038 26,742,643 31,564,187 120,654,242	0.3000%	0.3000% 365 1.00 350,629 0 61,491,374 856,038 0 0 0 0 26,742,643 31,564,187 0 0 0 120,654,242 0 0 0 0 0 0 0 0 0 0 0 0 0	

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	<u> </u>
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	(Return			
5					Version XX.xx	
251	INVESTMENT ALLOWANCE					
252						
	Shares in another corporation	+	85,427		85,427	
	Loan or advance to another corporation	+	05,427		00,427	
	Bond, debenture, note, mortgage, or	+			0	
	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
	Dividend receivable from another corporation	+			0	
	Debts of corporate partnerships that were not exempt from tax	-			0	
	under Part I.3	+			0	
	Interest in a partnership				0	
260	interest in a partiteisnip	+			0	
261	Investment Allowance		85,427	0	85,427	
262		=	00,427	0	00,427	
263						
	TAXABLE CAPITAL					
266	Constal for the user		400.054.040	0	400.054.040	
	Capital for the year	=	120,654,242	0	120,654,242	
268	De dust la sector el succeso		05 407	0	05.407	
	Deduct: Investment allowance	-	85,427	0	85,427	
270			100 500 015		100 500 015	
271	Taxable Capital for taxation year	=	120,568,815	0	120,568,815	
272					0.000.000	
	Deduct: Capital Deduction \$10,000,000	-	9,903,892	0	9,903,892	
274						
275	Taxable Capital	=	110,664,923	0	110,664,923	
276						
	Rate .225%		0.22500%	0.22500%	0.22500%	
278						
	Days in year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
281						
	Gross Part I.3 Tax LCT	=	248,996.08	0.00	248,996.08	
283						
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
285						
	Less: Federal Surtax = Taxable Income x Surtax Rate	-	0	0	39,929	
287						
	Net Part I.3 Tax LCT Payable	=	248,996	0	209,067	
	(If surtax is greater than Gross LCT, then zero)					
290						
	RECAP:					
	Total Income Taxes	+	0	0		
293	Ontario Capital Tax	+	350,629	0	350,629	
294	Federal Large Corporations Tax	+	248,996	0	209,067	
295						
296	Total income and capital taxes	=	599,625	0	559,696	
297	·					

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (Tax Reserves)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5					Version XX.xx	
6						
7	Barrie Hydro Distribution Inc.					
8	12/31/2002 AMENDED April 27, 2009					
9	• •					
10	TAX RESERVES					
11	Opening balance:					
12	Accrued contingent liability		691,549		691,549	
13					0	
14					0	
15					0	
16					0	
17					0	
18					0	
19					0	
20					0	
21	Total (carry forward to the TAXREC worksheet)		691,549	0	691,549	
22						
23	Ending balances:					
24	Accrued contingent liability		863,486		863,486	
25					0	
26					0	
27					0	
28					0	
29					0	
30					0	
31					0	
32					0	
33	Insert line above this line				0	
34	Total (carry forward to the TAXREC worksheet)		863,486	0	863,486	
35						

	A	В	С	D	E	F
1		D	•	5	-	
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5 6			Return		Version XX.xx	
7					Version AA.AA	
	Barrie Hydro Distribution Inc.					
	12/31/2002 AMENDED April 27, 2009					
	Number of days in taxation year:		365	days		
	Materiality Level:		121,524			
12	Section C: Reconciliation of accounting income to taxable income					
	Add:					
	Recapture of capital cost allowance	+			0	
	Gain on sale of eligible capital property	+			0	
	Income or loss for tax purposes- joint ventures or partnerships	+	18120	18120	0	
	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations	+	18676	18676	0	
	Taxable capital gains Depreciation in inventory -end of year	+			0	
	Scientific research expenditures deducted	+			0	
	per financial statements	+			0	
	Capitalized interest	+			0	
26	Non-deductible club dues and fees	+			0	
	Non-deductible automobile expenses	+			0	
	Non-deductible life insurance premiums	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Book loss on joint ventures or partnerships	+			0	
31	Capital items expensed Debt issue expense	+			0	⊢
	Deemed dividend income	+			0	
	Dividends credited to investment account	+			0	
35	Financing fees deducted in books	+	35800	35800	0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
39	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust Other Additions: (please explain in detail the nature of the item)	++			0	
	Management Bonuses unpaid 180 days after year end	+	100000	100000	0	
44		+			0	
45		+			0	
46		+			0	
47		+			0	
48		+			0	
49		+			0	
50 51		+			0	
52		+			0	
53	Total Additions	=	172596	172596	0	
54						
55	Recap of Material Additions:					
56			0		0	
57			0		0	
58			0		0	<u> </u>
59 60			0		0	——————————————————————————————————————
60 61			0		0	└─── │
62			0		0	
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72			0		0	
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79 80			0		0	
81			0			Page 10
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2Section as plus TAX REDRA ROSS-UPUNE ROTAX RETRA RECONCLATOR (TAXREC 2)Non-wice ReturnWires-only TaxNon-wice ReturnWires-only Tax4(for 'wise-only' business- see s. 72 OEB Act)-TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice TaxNon-wice <br< th=""><th></th><th>A</th><th></th><th>0</th><th>5</th><th>-</th><th>-</th></br<>		A		0	5	-	-
3 TAX RETURN RECONCLIATION (TAXREC 2) Corporate Eminations Tax Return 6 - - Return Return <td< td=""><td>0</td><td></td><td>B</td><td>C</td><td>D</td><td>E Wiree enby</td><td>F</td></td<>	0		B	C	D	E Wiree enby	F
d Tax Return 0 Name Return Return 0 Name			LINE				
5 Return Return Return Warlan XXX 82					Eliminations		
Image: sector of the sector		(for "wires-only" business - see s. 72 OEB Act)				Return	
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83						Version XX.xx	
84 0 0 0 0 0 85 0 0 0 0 0 86 0 0 0 0 0 87 0 0 0 0 0 0 88 0 0 0 0 0 0 0 89 0 0 0 0 0 0 0 0 80 0 0 0 0 0 0 0 0 81 0					0	0	
85	83			0	0	0	
86 0 0 0 0 87 0 0 0 0 88 0 0 0 0 89 0 0 0 0 0 90 0 0 0 0 0 0 91 0 0 0 0 0 0 92 0 17256 17258 0 0 0 93 0	84			0	0	0	
97 0 0 0 0 0 88 - 0 0 0 0 89 - 0 0 0 0 90 - 0 0 0 0 91 - 0 0 0 0 92 - 0 0 0 0 93 - 17256 172598 0 0 95 Total Material additions 17256 172598 0 0 96 Total Additions less tham materiality level - 17256 172598 0 97 - - - 0 0 0 90 and not aligobaal of assets per 16 - - 0 0 102 Depreciation in invertory, and of prior year - 0 0 0 103 Sendific research expanses claima in defail the nature of the item - 0 0 0 105 Boak o	85			0	0	0	
88	86			0	0	0	
88	87			0	0	0	
89				0			
90							
91 0 0 0 0 92 0 0 0 0 93 Total Material additions 0 0 0 95 Total Additions 172596 172596 0 95 Total Additions 172596 172596 0 97 Sala on disposal of assets per Vis - - 0 98 Deduct: - - 0 99 Cala on disposal of assets per Vis - - 0 100 Deducticant in wentor, or addition year - - 0 101 Ecquity in nome from subdatary or affiliates - - 0 102 Bock income of joint year or additions - - 0 0 103 Contributions to a qualitying environment trust - - 0 0 104 Contributions to a qualitying environment trust - - 0 0 105 Contributions to a qualitying environment muse of the item) -							
92 0 0 0 0 93 0 0 0 0 0 94 Total Material additions 0 0 0 0 95 Other additions less than materially level 172596 172596 0 0 97 0 172596 172596 0 0 0 98 Obter additions less than materially level 0							
98 Total Material additions 0 0 0 96 Total Additions 172596 172596 0 96 Total Additions 172596 172596 0 97 0 0 0 0 0 98 Deduct: 0 0 0 0 99 Gain on disposal of assets per Ms - 0 0 0 100 Terminal loss from Schedule 8 - 0 0 0 101 Schentific research sepenses claimed in year from Form T661 - 0 0 0 102 Contributions to a qualitying environment trust - 0 0 0 103 Schentific research seplanse claiments - 0 0 0 0 103 Other income from subiadary or afflinters - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
94 Total Material additions 0 0 0 95 Other additions less than materially level 172596 172596 0 95 Other additions 172596 172596 0 97 - - - - 0 98 Deduct: - - 0 0 99 Gain on disposal of assets per 1/5 - - 0 0 100 Dividends not taxable under section 83 - - 0 0 102 Depreciation in inventory, end of pory year - - 0 0 103 Schrift(research expenses claimed in year from Form T661 - - 0 0 105 Box income of joint venture or partnership - - 0				•	0	0	
98Other additions ites than materiality level172590172596097Inter additions ites than materiality level17259017259017259017259098OrditorsIInter additions ites than materiality levelInter additions ites additions ites additions ites additions or additio		Total Material additions		0	0	0	
96Total Additions1725961725969798172596172596198Deducti:111199Gain on disposal of assets per f/s1111100Dividends not taxable under section 3311111101Terminal obs: from Scheduke 811<							
97 mathematical and a sets per f/s							
98 Deduct: 0 0 0 90 Gain on disposal of assets per 1% - 0 0 100 Dividends not taxable under section 83 - 0 0 101 Terminal loss from Schedule 8 - 0 0 102 Depreciation in inventory, end of prior year - 0 0 103 Scientific research expenses claimed in year from Form T661 - 0 0 103 Book income of pathership - 0 0 0 104 Book income from subsidiary or affinites - 0 0 0 107 Contributions to a qualitying environment trust - - 0 0 108 Other income from subsidiary or affinites - 0 0 0 110 - - 0 0 0 0 111 - - 0 0 0 0 111 - - 0 0 0 0				172390	172596	0	
99 Gain on disposal of assets per t/s - - 0 100 Dividends rescription 83 - - 0 101 Terminal loss from Schedule 8 - - 0 103 Scientific research expenses claimed in year from Form T661 - - 0 103 Scientific research expenses claimed in year from Form T661 - - 0 104 Bad debt - - 0 0 105 Book moore of plint venture or partnership - - 0 0 106 Guity in income from subsidiary or affiliates - - 0 0 0 106 Other income from financial statements - - 0 0 0 110 - - 0 0 0 0 0 0 111 - - 0	-	Destruct	-				
100 Dividends not taxable under section 83 - - 0 101 Terminal loss from Schedule 8 - - 0 102 Depreciation in inventory, end d prior year - - 0 103 Scientific research expenses claimed in year from Form T661 - - 0 104 Bad debt - - 0 0 105 Scok income of joint venture or partnership - - 0 0 105 Other income from subsidiary or affiliates - - 0 0 107 Contributions to a qualifying environment trust - - 0 0 108 Other income from subsidiary or affiliates - - 0 0 110 Carl expension from francial statements - - 0 0 0 111 - - - 0							
101 Terminal loss from Schedule 8 - 0 102 Depreciation inventory, end of pirary year - 0 103 Scientific research expenses claimed in year from Form T661 - 0 103 Bock income of joint venture or partnership - 0 104 Bad debt - 0 105 Bock income of joint venture or partnership - 0 106 Equity in income from subsidiary or affiliates - 0 107 Contributions to a qualifying environment trust - 0 108 Other income from financial statements - 0 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 0 110 - - 0 0 0 0 111 - - 0 0 0 0 0 119 - - 0 0 0 0 0 0 118 - - 0 0 0 0 0 0 0 0 0 0<			-				
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103 Scientific research expenses claimed in year from Forn T661 - 0 104 Bad debt - 0 105 Book income of joint venture or pathership - 0 106 Equity in income from subsidiary or affiliates - 0 107 Contributions to a qualifying environment trust - 0 108 Other deductions: (Please explain in detail the nature of the item) - 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 110 - 0 0 111 - 0 0 112 - 0 0 0 113 - 0 0 0 114 - 0 0 0 115 - 0 0 0 116 - 0 0 0 117 - 0 0 0 118 - 0 0 0 119 - 0 0 0 120 - 0 0 0 121 -							
104 Bad debt - 0 0 105 Book income of joint venture or partnership - 0 0 106 Equity in income from subsidiary or affiliates - 0 0 107 Contributions to a qualifying environment trust - 0 0 108 Other income from francial statements - 0 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 0 111 - - 0 0 112 - - 0 0 113 - - 0 0 114 - - 0 0 115 - - 0 0 116 - - 0 0 117 - - 0 0 0 118 - - 0 0 0 0 129 - - 0 0 0 0 0 124 - 0 0 0 0 0 0 0 <			-				
105 Book income of joint venture or pathership - 0 0 106 Equity in income from subsidiary or affiliates - 0 0 107 Contributions to a qualifying environment trust - 0 0 108 Other income from financial statements - 0 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 0 110 - 0 0 0 111 - 0 0 0 112 - 0 0 0 111 - 0 0 0 113 - 0 0 0 114 - 0 0 0 115 - 0 0 0 116 - 0 0 0 117 - 0 0 0 118 - 0 0 0 120 - 0 0 0 0 121 Total Deductions: - 0 0 0 0 <			-			0	
106 Equity in income from subsidiary or affiliates - - 0 107 Contributions to a qualifying environment trust - - 0 108 Other income from financial statements - - - 0 109 Other deductions: (Please explain in detail the nature of the item) - - 0 0 110 - - - 0 0 111 - - - 0 0 112 - - 0 0 0 113 - - 0 0 0 114 - - - 0 0 115 - - - 0 0 0 116 - - - 0 0 0 0 118 - - - - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-		-			0	
107 Contributions to a qualifying environment trust - - 0 108 Other income from financial statements - - 0 110 - - - 0 111 - - - 0 112 - - 0 0 111 - - 0 0 112 - - 0 0 113 - - 0 0 114 - - 0 0 115 - - 0 0 0 116 - - 0 0 0 0 117 - - 0 0 0 0 0 118 - - 0	105	Book income of joint venture or partnership	-			0	
108 Other income from financial statements - - - - - - - - 0 0 109 Other deductions: (Please explain in detail the nature of the item) - - - 0<	106	Equity in income from subsidiary or affiliates	-			0	
109 Other deductions: (Please explain in detail the nature of the item) - - - 0 111 - - - 0 0 112 - - 0 0 0 113 - - 0 0 0 114 - - 0 0 0 114 - - 0 0 0 114 - - 0 0 0 115 - - 0 0 0 0 116 - - - 0 0 0 0 117 - - - 0	107	Contributions to a qualifying environment trust	-			0	
109 Other deductions: (Please explain in detail the nature of the item) - - - 0 111 - - - 0 0 112 - - 0 0 0 113 - - 0 0 0 114 - - 0 0 0 114 - - 0 0 0 114 - - 0 0 0 115 - - 0 0 0 0 116 - - - 0 0 0 0 117 - - - 0	108	Other income from financial statements	-			0	
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111 - - 0 0 112 - - 0 0 113 - - 0 0 114 - - 0 0 115 - - 0 0 116 - - 0 0 117 - - 0 0 118 - - 0 0 119 - - 0 0 120 - - 0 0 121 Total Deductions = 0 0 0 122 - - - - 10 123 Recap of Material Deductions: - - - - 124 - 0 0 0 0 0 125 - 0 0 0 0 0 0 126 - 0 0 0 0 0 0 0 131 - 0 0 0 <td< td=""><td></td><td></td><td>-</td><td></td><td></td><td>0</td><td></td></td<>			-			0	
112 - - 0 113 - 0 0 114 - 0 0 115 - 0 0 116 - 0 0 117 - 0 0 118 - 0 0 119 - 0 0 120 - 0 0 121 Total Deductions = 0 0 122 - 0 0 0 123 Recap of Material Deductions: - 0 0 124 0 0 0 0 0 125 0 0 0 0 0 126 0 0 0 0 0 127 0 0 0 0 0 128 0 0 0 0 0 129 0 0 0 0 0 131 0 0 0 0 0			-				
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116 - 0 0 117 - 0 0 118 - 0 0 119 - 0 0 120 - 0 0 121 Total Deductions = 0 0 0 122 - - 0 0 0 123 Recap of Material Deductions: - 0 0 0 124 - 0 0 0 0 0 0 0 126 - 0 0 0 0 0 0 0 127 - 0 0 0 0 0 0 0 128 - 0 0 0 0 0 0 0 130 - 0 0 0 0 0 0 0 0 0 133 - 0 0 0 0 0 0 0 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>			-				
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147 Total Deductions 0 0 0	145	I otal Deductions exceed materiality level					
	146	Other deductions less than materiality level					
148				0	0	0	
	148						

	А	В	С	D	E	F	G	1	1	F	Н	Ч	Ч	ц	Ц	Ц
1	SECTION 93 PILs TA				<u> </u>	1	0			-	- 11			- 11	11	11
2	Corporate Tax Rates															
3																
	Income Range		0	200,001	>700,000											
5	income nange		to	to												
6		Year	200,000	700,000												
7	Income Tax Rate			,												
_	Current year	2002	19.12%	34.12%	38.62%											
	Capital Tax Rate		0.30%													
	LCT rate		0.225%													
	Surtax		1.12%													
	Ontario Capital Tax		5 000 000													
12	Exemption		5,000,000													
	Federal Large															
	Corporations Tax		10,000,000													
13	Exemption															
14																
	Income Range		0	225,001	>700,000											
16			to	to												
17		Year	225,000	700,000												
18	Income Tax Rate															
	Income Tax Rates	2003	18.62%	32.12%	38.62%											
	used to gross up															
	the deferral															
	account allowance															
19	variance															
20																
21	Income Range		0	250,001	>700,000											
22	J		to	to												
23		Year	250,000	700,000												
24	Income Tax Rate															
	Income Tax Rates	2004	18.62%	32.12%	38.62%											
	used to gross up															
	the true up															
	variance															
25																

	А	В	С	D	E	F	G
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	•				Version XX.xx
2		Filing Requirements related to the "SIMPIL" model					
3		Barrie Hydro Distribution Inc.					
4		12/31/2002 AMENDED April 27, 2009					
5							
6		Documents to be submitted to the Board when filing the Initial Est	imate Colu	<u>umn i</u>	information	<u>1:</u>	
7 8		(Stage 1 filing: normally in January of the reporting period)					
-	1)	REGINFO spreadsheet					
9 10	1)	REGINFO spreadsheet					
	2)	TAXCALC spreadsheet					
12	-,						
13	3)	CCA schedule prepared for regulatory purposes					
14	-/						
15	4)	TAX RATES spreadsheet					
16	,	•					
17	5)	Checklist					
18	-						
19	6)	Electronic format of the SIMPIL spreadsheets					
20							
21		Documents to be submitted to the Board when filing the Deferral A	Account A	llowa	nce Colum	<u>in informa</u>	<u>tion:</u>
22		(Stage 2 filing: normally in December of the reporting period)					
23	-						
24 25	1)	REGINFO spreadsheet					
25 26	2)	TAXCALC spreadsheet					
20	<u> 2)</u>	TAXCALC spreadsneet					
	3)	Revised CCA schedule prepared for regulatory purposes if					
28	5)	changes have been made					
29							
30	4)	TAX RATES spreadsheet					
31	,	•					
32	5)	Checklist					
33	-						
34	6)	Electronic format of the SIMPIL spreadsheets					
35							
36		Documents to be submitted to the Board when filing the Ministry of		Colu	mn inform	ation:	
37		(Stage 3 filing: normally in July of the year following the reporting	period)				
38	-			Vee			
39 40	1)	REGINFO spreadsheet		Yes			
40	2)	TAXCALC spreadsheet		Yes			
41	Z)			Tes			
43	3)	TAXREC, TAXREC 2 spreadsheets		Yes			
44	-,			103			
45	4)	TAX RESERVES spreadsheet		Yes			
46	-,						
47	5)	BACKGROUND QUESTIONNAIRE spreadsheet		Yes			
48		•				1	
49	6)	CONTINUITY SCHEDULE OF ACCOUNT # 1562		Yes			
50							
	7)	Financial statements used to prepare tax returns if different from		N/A			
		the audited financial statements previously submitted to the		Í			
51		Board		L			
52	-						
53	8)	TAX RATES worksheet		Yes			
54	0)	Ob a ablicat		V			
55	9)	Checklist		Yes			
56	10)	Electronic format of the OMDU mediates (Ver			
57	10)	Electronic format of the SIMPIL worksheets		Yes			

	Α	В	С	D	E	F	G	Н
\vdash	А	1	÷	U	E E	F	G	11
1			"SIMPIL"					
2		QUESTIONNAIRE						
3		Barrie Hydro Distribution Inc.						
4		12/31/2002 AMENDED April 27, 2009						Version XX.xx
5								
6	1	Does the company engage in non-regulat	ed activities?					
7		No						
8								
9								
10	_	If the answer to question 1 is "NO", pleas						
11	2	Please identify the types of non-wire oper	rations carried on	by the LDC				
12		Answer:						
13								
14								
15								
16	3	Does the LDC intend to transfer the non-w	vire operations to	a separate	legal entity a	nd the exp	ected	date?
17	-	Answer:						
18								
19								
20								
21	4	Please identify the percentage and amoun	nt of gross revenu	es arising	rom non-wire	e operation	is.	
22		Answer:						
23								
24								
25	5	Please identify the percentage and amour	nt of operating exp	ense incu	rred pertainin	g to non-w	vire ope	erations.
26		Answer:						
27								
28								
29	6	Please identify the percentage and amour	nt of depreciation a	and capital	cost allowar	ce expens	es per	taining
30	•	to non-wire operations.						
31		Answer:						
32		Allswei.						
33	_							
34	7	Did the company incur any OPEB expend		ng and tax	purposes? (I	lease ider	ntify th	e amount.)
35		Yes - paid 276,000 for post employment b	enefits					
36								
37	8	Did the company have any reserve for acc	counting and tax p	ourposes?	(Please ident	tify the am	ount.)	
38		Yes - \$863,486 for the current year						
39								
40								
41		OTHER PERTINENT INFORMATION:						
42	9	Did the LDC incur any transition costs?						
43		Yes						
44								
44								
				and 44				
46	4.5	If the answer to question 9 is "NO", pleas			 -			
47	10	Please identify the amount of transition c		eived from	consumers d	uring the r	eportir	ng period.
48		Recovery amount is 60,627.29 for the yea	r					
49								
50								
51	11	Please identify the amount of transition c	osts deducted for	accounting	g and tax pur	ooses.		
52		Answer:						
53			Accounting		Tax			
54		Amortization/CCA claimed	176,219		270,630			
55		Other expensed	589,341		589,341			
56		Total	765,560		859971			
57		Transition costs capitalized	370,843		370,843			
		Incurred prior to October 1, 2001 & non-	0		0			
58		deductible for tax purposes						

	А	В	С	D	E	F	G	Н		J	К	L	М	Ν	0
1	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"												
	Analysis of Account 1562:		red Payment i	in li	eu of Taxes										
3															
4															
	Barrie Hydro Distribution Inc														
	12/31/2002 AMENDED April 2		9												
7															
8															
9	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		12/31/2006		Total
11															
12	Opening balance:	=			1,136,416		1,608,305		1,730,913		1,730,913		1,730,913		0
	Initial Estimate PILs Rate	+/-													
13	Adjustment(1)		1,129,825		3,666,285										4,796,110
	Deferral Account Variance	+/-													
14	PILs Rate Adjustment(2)		0		0										0
	Deferral Account Entry (True	+/-													
15	up adjustments) (3)		0		136,041		122,608								258,649
16	Carrying charges	+/-	6,591		115,949										122,540
	PILs collected from	-													
17	customers		0		3,446,386										3,446,386
18															
	Ending balance:		1,136,416		1,608,305		1,730,913		1,730,913		1,730,913		1,730,913		1,730,913
20															
21	Note:														
	The purposes of this workshee														
	For explanation of Account 156	2 plea	se refer to Acc	oun	ting Procedure	es H	andbook for E	lect	ric Distributior	n Uti	lities				
24															
	Please identify the accountin	g meth	hod used to a	ссо	unt for the Pl	Ls r	ecovery.								
	Method #3														
27															
28															
29						L									
	(1) in the Initial Estimate Colum														
	(2) in the Deferral Account Vari												<u> </u>		
	(3) in the Ministry of Finance Va	ariance	Column, unde	er F	uture True-up	s, Pa	rt IV of the TA	AXC.	ALC spreadsh	neet					
33		<u> </u> '													
34		<u> </u>													
35		<u> </u>													
36		<u> </u> !													
37		<u> </u>													
38		<u> </u>													
39															

	Α	В	С	D
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"		_	Version XX.xx
	REGULATORY INFORMATION (REGINFO)			
	Barrie Hydro Distribution Inc.			
4 5	12/31/2003 Revised April 27, 2009			
-	Days in reporting period:	365	days	
	Total days in the calendar year:	365	days	
8			uaj e	
	BACKGROUND			
10	Has the utility reviewed section 149(1) ITA to			
11	confirm that it is not subject to regular corporate			
12	tax (and therefore subject to PILs)?		Y/N	Y
13	Weethe utility recently convired by Llydre One			
14	Was the utility recently acquired by Hydro One and now subject to s.89 & 90 PILs?		Y/N	Ν
16			1718	
	Is the utility a non-profit corporation?		Y/N	Ν
	(If the utility is a non-profit corporation, please contact the Rates Manager at OEB)			
19				
	Are the Capital Tax & Large Corporations Tax Exemptions shared among the corporate		Y/N	Y
	group?			
	Please identify the % used to allocate the exemption in Cell C63 in the TAXCALC spreadsheet.			
21	spreadsneet.			
	Accounting Year End		Date	31-Dec
24				
	MARR NO TAX CALCULATIONS			
	SHEET #7 FINAL RUD MODEL DATA			
	(FROM 1999 FINANCIAL STATEMENTS)			
28 29	USE BOARD-APPROVED AMOUNTS			
-	Rate base (wires-only)			108,021,367
31				100,021,001
	Common Equity Ratio (CER)			45.00%
33				
	1-CER			55.00%
35	Target Return On Equity			9.88%
37				9.0078
	Debt rate			7.00%
39				
	Market Adjusted Revenue Requirement			8,961,453
41				0.007.000
42 43	1999 return from RUD Sheet #7			3,237,888
	Total Incremental revenue			5,723,565
	Input Board-approved dollar amounts phased-in			
46				
47	Amount allowed in 2001, Year 1			1,907,855
48	Amount allowed in 2002, Year 2			1,907,855
49 50	Amount allowed in 2003, Year 3 and forward (will be zero due to Bill 210)			0
_	Equity			48,609,615
52				
53	Return at target ROE			4,802,630
54				
	Debt			59,411,752
56	Deemed interest amount in EBIT			1 150 000
57 58				4,158,823
59	Phase-in of interest - Year 1 (2001)			2,388,032
	((D38+D43)/D36)*D54			
61	Phase-in of interest - Year 2 (2002)			3,273,427
_	((D38+D43+D44)/D36)*D54			
63	Phase-in of interest - Year 3 (2003) and forward			Schedule ³ 273,427
64 65	((D38+D43+D44)/D36)*D54 (due to Bill 210)			Page 1 of 15
66				
67			1	

1 SECTION 36 PLLA TAX DROSS-UP "SIMPL" ITEM Initial M of F If M of F		A	В	С	D	Е	F	G	Н	1	J	K L
2 Def EVENCY Estimate No. Res. Fing Fing<	1				_		-	-		M of F	M of F	
3 NACCULATIONS (ACCULATIONS (A												
S Image Age Age Age Age Age Age Age Age Age A	3	TAX CALCULATIONS (TAXCALC)								Variance	Variance	Ŭ
Image: Image:<										K-C	Explanation	(June)
7 Sec. Se												Version XX.xx
B Display is non-colored part of agent part of				\$						\$		\$
By By Disk <td></td> <td></td>												
Dip Control Line of Lin												
Int Int<												
12 Image: Control of the second		Total days in the calendar year:	365	days								
13 Image: constraint of a constr												TAXREC
In Concent Excent Protect Image: Concent												
15 Regulatory Numberson 1 7000-2001 3228-269 607/100/2004 10 DORY TAX ADUSTMENTS 1												
Image: Source Transmission of Year 1 Image: Source Transmissio			4	7 050 500						2 720 420		40 774 004
TP COUNT TAXABLISTENTS Image: Count of the count of		Regulatory Net Income	1	7,053,598						3,720,436		10,774,034
13 Additions: 2 2.2007.00 1 1.999.90 5.999.70 21 Participance Benefit Priors Actived. Nor Paid 2 2.2007.00 1 2.2025.00 2.2025.00 22 Tear essent descriptions: 6 0 0 2.2025.00 2.2025.00 23 Reserved Active Transment 6 0 0 0 2.2025.00 2.2025.00 24 Reserved Active Transment 7 6.202 0 0 0 0 0 25 Material Intern from TARECY intoleter 0 <td></td>												
137 Additions: 1 <th1< th=""> 1 <th< td=""><td></td><td>BOOK TO TAX ADJUSTMENTS</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<></th1<>		BOOK TO TAX ADJUSTMENTS										
20 Deprocession & Aronitzation 2 5200705 1 1.059868 6.350.257 20 Issuession docubel in privac 4 0 4 803.460 803.460 20 Issuession docubel in privac 4 0 4 803.460 803.460 20 Issuession docubel in privac 4 0 4 803.460 803.460 20 Issuession docube in the instance of the in		Additions:										
21. Enclosers 3 0 28.00 280.00 280.00 21. Respense doubting handles 4 0 80.589 80.			2	5 290 709						1 059 966		6 350 675
2] The interverse dotated in provided and set of the s				0,200,100								
23 Reserve trom transact attanement of d year 4 0 4 0 44.29 0				0								
24 Registory Adjustments 5 84,209 0 0 20 Market Brenn from "AAREC "worknets" 6 0 4 0 0 0 20 Market Brenn from "AAREC "worknets" 6 0 4 0				0								
20 Other Addition's (Dear Table First Worksheet) 6 0 0 0 0 27 Other Addition's TAXREC' 6 0 0 0 0 0 0 27 Other Addition's TAXREC' 6 0				84.299								0
28 Marcal Homs from TANEC* worksheet 6 6 6 6 6 5.033 5.033 20 Marcal Homs from TANEC* 6 0 4 4 5.033 5.033 20 Marcal Homs from TANEC* 6 0 4 4 5.033 5.033 20 Marcal Homs from TANEC* 6 0 4 4 6 5.033 5.033 20 Oper Additions on the CC 7 4.152.24 4 4 0 9 9 6 7.52.21 5.75.22 5.75.22 5.75.22												
27 Other Additions for "Marker" 6 0			6	0						0		0
28 Marcal long from "TARRE C * vorkshort 6 0 1 0 15.307 15.357 30 obside Allowance and EC 7 41.55.34 4 2.20772 5.77.057 31 obside Allowance and EC 7 41.55.34 4 2.20772 5.77.057 31 obside Allowance and EC 7 41.55.34 4 2.20772 5.77.057 31 obside Allowance and EC 7 41.55.24 4 0 0 0 0 35 reprocession Exclosion optima 10 1.2064 4 1.2084 0				0						5,033		5,033
28 Omer Additions (not "Meeting") "TAREE 2" 6 0 1 36.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.367 156.377 156.377 156.377 156.377 156.377 156.377 156.377 156.377 156.377 157.377				0								0
30 Image: Control Contrel Conteconte Control Contrel Control Contro Control Control Co				0						155,367		155,367
22 Capital Cost Allowance and CEC 7 4.155.284 0		· · · · · · · · · · · · · · · · · · ·										
33 Employee Benefit Plans - Peid Amounts 8 0 6 0												
31 Unit Column Column 0				4,135,294						2,637,727		6,773,021
35. Regulatory Adjustments 10 12.845 0 11.8245 0 3.842,339 3.442,349 0.442,349 0.413,309 3.442,349 0.442,349 0.419,309 0.419,309 0.419,309 0.422,465				0						0		0
30 Interset Expense Desende / Incured 11 3.273.427 Image: Control of the second				0						-		0
37 Tax reserves channed in current year 4 0 9 92.855 928.2855 38 Reserves form (Fb bagning of year) 4 0 0 0 0 30 Contributions to deferrat income plans 3 0 0 0 0 0 41 Interest captibilized for accounting but deducted for tax 11 0 1 19.20 19.30 191.380												0
38 Rescrete from F/S beginning of year 4 0 863.486 963.486 38 Contributions to beriadin pump plans 3 0				3,273,427								
30 Contributions to deferred income plans 3 0 0 0 0 41 Intersist capitalized for accounting but deducted for fax 11 0 181,850 191,360 20 Other Deductions (See Tail earling) TAXREC? 12 0 42,266 42,226 43 Material items from TAXREC? 12 0 42,266 42,226 45 Material items from TAXREC? 12 0 42,266 42,226 46 Other Deductions (not Material) TAXREC 2* 12 0 4 42,266 42,266 46 Other Deductions (not Material) TAXREC 2* 12 0 4 42,266 42,266 46 Other Deductions (not Material) TAXREC 2* 12 0 44,266 42,266 50 OPCPGATE INCOME / LOSSES) 5,007,240 4 10,437,322 7,068,406 50 Denned % 13 36,828 4 6 6 6 51 Denned % 14 0 4 0 0 0 0 0 0 0 0 0 0 <t< td=""><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>				0								
40 Contributions to pension plans 3 0 0 0 0 0 42 Other Deductions (See Tab entitled TAREC) 11 0 191,380 191,380 42 Other Deductions (See Tab entitled TAREC) 12 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
41 Interest capitalized for accounting but deducted for tax 11 0 191,360 191,360 42 Other Deductions (See Table entity) "TAXREC" 12 0 4.266 4.2266 43 Material items from "TAXREC" 12 0 4.266 4.2266 44 Other Deductions (not Material) "TAXREC 2" 12 0 4.266 4.2266 45 Material items from "TAXREC 2" worksheet 12 0 4.266 4.2266 46 Other Deductions (not Material) "TAXREC 2" 12 0 4.266 4.2266 47 14 0 10.437,322 7.086,408 10.437,332 7.086,408 48 REGULATORY MAXABLE INCOME TAX RATE 5.007,240 10.477,878 2.587,074 13 36.8278 2.587,074 2.587,074 50 Deemed % 13.33.851 4 0 </td <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>				•								0
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44 Ohre Deductions (ont "Materiar) "TAXREC" 12 0<												
45 Material Items from TXAREC 2" worksheet 12 0				0						v		
4E Other Deductions (not "Material") 'TAXREC 2" 12 0 30.117 30.117 4R REGULATORY TAXABLE INCOME / (LOSSES) 5.007.240 1 10.437.322 7.096.406 49 5.007.240 1 10.437.322 7.096.406 10.437.322 7.096.406 50 CORPORATE INCOME TAX RATE 5.007.240 1 0 0 0.0000% 3662% 52 Deemed % 1.3 36.62% 0 0.0000% 3662% 52 REGULATORY INCOME TAX 11.833.651 0 <td< td=""><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td><td></td><td></td><td>42,266</td><td></td><td>42,266</td></td<>				0						42,266		42,266
47				0						0		0
48 ESQUATEX TAXABLE INCOME / LOSSES) 5.007.240 1 10,437.322 7,096.406 49 6		Other Deductions (not "Material") "TAXREC 2"	12	0						30,117		30,117
49 10<												
50 CORPORATE INCOME TAX RATE Image: Solution of the s		REGULATORY TAXABLE INCOME/ (LOSSES)		5,007,240						10,437,322		7,096,406
51 Demend %. 0.000% 38.62% 52 -												
52 Image: state stat			10	20.020/						0.00009/		20.000/
53 REGULATORY INCOME TAX 1,833.651 1 7 2,598,704 54 Taxable Income x Rate 1 0 1 0 0 56 Miscellaneous Tax Credits 14 0 0 0 0 57 Total Regulatory Income Tax 1,833.651 0 7 0 0 0 56 Miscellaneous Tax Credits 1 1,833.651 0 7 0 0 0 0 57 Total Regulatory Income Tax 1,833.651 0 7 0 <td< td=""><td></td><td>Deemed %</td><td>13</td><td>30.02%</td><td></td><td></td><td></td><td></td><td></td><td>0.0000%</td><td></td><td>30.02%</td></td<>		Deemed %	13	30.02%						0.0000%		30.02%
54 Table Income x Rate Image: Stand				1 922 651						765.052		2 508 704
55				1,000,001						705,055		2,330,704
56 Miscellaneous Tax Credits 14 0 0 0 0 0 7												
57		Miscellaneous Tax Credits	14	0						0		0
59 Image: composition of the exemptions for capital tax and large corporations tax: Image: composition of the exemption in cell C61. Please seplain the basis of the allocation if the percentage used in the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other taxes in the allocation of the exemption cell cell cell cell cell cell cell cel	57		14							0		<u>_</u>
59 Image: composition of the exemptions for capital tax and large corporations tax: Image: composition of the exemption in cell C61. Please seplain the basis of the allocation if the percentage used in the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: composition cell C61. Please explain the basis of the allocation if the percentage is other taxes in the allocation of the exemption cell cell cell cell cell cell cell cel	- ·	Total Regulatory Income Tax	1	1 833 651						765.053		2,598,704
To determine the exemptions for capital tax and large corporations tax: Image: Corporations for capital tax and large corporations for the allocation of the exemption in cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: Corporation for the allocation of the exemption in cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: Corporation for the allocation of the exemption in cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: Corporation for the exemption in cell C61. Please explain the basis of the allocation if the percentage is other than 100%. Image: Corporation for the exemption in cell C61. Please explain the basis of the allocation if for the percentage is other than 100%. Image: Corporation for the exemption in cell C61. Please explain the basis of the allocation if for the percentage is other than 100%. Image: Corporation for the exemption in cell C61. Please explain the basis of the allocation if for the percentage is other than 100%. Image: Corporation for the exemption in cell C61. Please explain the basis of the allocation if for the percentage is other than 100%. Image: Corporation for the exemption fore exem				.,000,001								
Image: Constraint of the second of the exemption in cell CG1. Please identify the percentage used in the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the allocation if the percentage is other than 100%. Image: Constraint of the allocation if the allocation if the allocation is other than 100%. Image: Constraint of the allocation is other than 100%. Image: Constraint of the allocation is other than 100%. Image: Constraint of the allocation is other than 100%. Image: Constraint of the allocation is other than 100%. Image: Constraint of the allocation is other than 100%. Image: Constraint of the allocation is other than 100%. Image: Constraint of the allocation is other than 100%. Image: Constr	<u> </u>	To determine the exemptions for capital tax and large corporations							-			
Please identify the percentage used in the allocation of the exemption in cell C61. Please explain the basis of the allocation if the percentage is other than 100%. 100%	60											
exemption in cell C61. Please explain the basis of the allocation if the percentage is other than 100%. 100%												<u>├</u>
61 the percentage is other than 100%. I				100%								
62	61											
63 II) CAPITAL TAXES IIIIIIIII			Ī									
64	63	II) CAPITAL TAXES										
66 Base 15 108,021,367 1 19,084,269 127,105,636 67 Less: Exemption 16 5,000,000 20 -20,065 4,979,935 68 Deemed Taxable Capital 103,021,367 19,064,204 122,125,701 69 103,021,367 103,021,367 100,0000% 0.0000% 0.3000% 70 Rate (.3%) 17 0.3000% 100,0000% 0.3000% 0.3000% 71 0.300,064 10 0.0000% 0.3000% 0.3000% 0.3000% 72 Net Amount (Taxable Capital x Rate) 309,064 10												
67 Less: Exemption 16 5,000,000 Image: 103,021,367 Image: 103,021,367 Image: 103,021,367 Image: 103,021,367 Image: 103,021,367 Image: 103,021,367 Image: 103,000,000 Image: 103,000,000<		Ontario										
68 Deemed Taxable Capital 103,021,367 Image: Capital Strate												
69 17 0.3000% 0 0.000% 0.3000% 70 Rate (.3%) 17 0.3000% 0 0.000% 0.3000% 71 0.700 0 0 0 0.000% 0.3000% 71 0.700 0 0 0 0 0 0 72 Net Amount (Taxable Capital x Rate) 309,064 0			16					_				
70 Rate (.3%) 17 0.3000% 0 0.0000% 0.3000% 71 1 0 1 0		Deemed Taxable Capital		103,021,367						19,064,204		122,125,701
71												
72 Net Amount (Taxable Capital x Rate) 1 309,064 1 57,313 366,377 73 6 6 6 6 6 6 6 6 74 Federal (LCT) 7 6 6 6 6 6 6 6 6 6 7 75 Base 18 108,021,367 6 6 14,213,055 122,234,422 7 7 122,234,422 7 7 14,075,055 122,234,422 7 7 9,862,000 7 9,862,000 9,862,000 9,862,000 9,862,000 9,862,000 9,862,000 9,862,000 14,075,055 112,372,422 7 7 7 7 6 6 6 6 6 6 7 7 7 9,862,000 9,862,000 7 12,372,422 7 7 7 7 6 6 6 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 <td></td> <td>Rate (.3%)</td> <td>17</td> <td>0.3000%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0000%</td> <td></td> <td>0.3000%</td>		Rate (.3%)	17	0.3000%						0.0000%		0.3000%
73 74 Federal (LCT) 7 1 7 1												
74 Federal (LCT) Image: constraint of the second seco		Net Amount (Taxable Capital x Rate)		309,064						57,313		366,377
75 Base 18 108,021,367 14,213,055 122,234,422 76 Less: Exemption 19 10,000,000 138,000 9,862,000 77 Deemed Taxable Capital 98,021,367 14,075,055 112,372,422 78 98,021,367 14,075,055 112,372,422 79 Rate (.225%) 20 0.2250% 0.0000% 0.2250% 80 20 0.225,088 32,290 225,838 81 Gross Amount (Taxable Capital x Rate) 21 56,081 2 23,399 79,480 83 83 104,467 164,467 164,467 164,467 173,358												
76 Less: Exemption 19 10,000,000 -138,000 9,862,000 77 Deemed Taxable Capital 98,021,367 4 14,075,055 112,372,422 78 - <td< td=""><td></td><td></td><td></td><td>400.001.01</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>400 004 100</td></td<>				400.001.01								400 004 100
77 Deemed Taxable Capital 98,021,367 14,075,055 112,372,422 78 6 6 6 6 6 79 Rate (.225%) 20 0.2250% 6 0.0000% 0.2250% 80 6 6 6 6 6 6 6 81 Gross Amount (Taxable Capital x Rate) 21 220,548 6 32,290 252,838 82 Less: Federal Surtax 21 56,061 6 6 6 83 6 6 6 6 6 6 6 84 Net LCT 6 6 6 6 6 6 6												
78 78 78 79 Rate (.225%) 20 0.2250% 20 0.0000% 0.2250% 0 0.0000% 0.2250% 0 0 0.2250% 0 0 0 0.2250% 0 0 0.2250% 0 0.0000% 0.2250% 0 0.2250% 0			19									
79 Rate (.225%) 20 0.2250% 0 0.0000% 0.2250% 80 Image: Constraint of the state of the sta		Deemed Taxable Capital		98,021,367						14,075,055		112,372,422
80 1 </td <td></td> <td>Dete (2259/)</td> <td></td> <td>0.005000</td> <td> </td> <td></td> <td></td> <td></td> <td></td> <td>0.000000</td> <td></td> <td>0.00500/</td>		Dete (2259/)		0.005000						0.000000		0.00500/
81 Gross Amount (Taxable Capital x Rate) 220,548 2 32,290 252,838 82 Less: Federal Surtax 21 56,081 23,399 79,480 83		nait (.220%)	20	0.2250%		-				0.0000%		0.2250%
82 Less: Federal Surtax 21 56,081 23,399 79,480 83 1		Gross Amount (Tayabla Capital y Pata)		220 540		-				22.200		252.020
83 Image: Constraint of the state of the st			21									
84 Net LCT 164,467 155,689 173,358		EUUU. F GUGIAI GUILAA	21	30,081	-					20,099		75,400
		Net LCT		164 467						55 689		173 358
						ıl		L		00,000		
			•	•								• •

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	A	В	С	D	Е	F	G	Н	I	J	К	L
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial						M of F	M of F	M of F	
	DEFERRAL/VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate						Filing Variance	Filing Variance	Filing	<u> </u>
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5										Explanation	Version XX.xx	
6			\$						\$		\$	
86 87	III) INCLUSION IN RATES											-
	Income Tax Rate used for gross- up (exclude surtax)		35.50%									
89												
	Income Tax (grossed-up)	22	2,842,870									
	LCT (grossed-up) Ontario Capital Tax	23 24	254,988 309,064									
93		27	000,004									
94												
95 96	Total S. 93 PILs Rate Adjustment	25	3,406,922									<u> </u>
90												
98												
99	IV) FUTURE TRUE-UPS (post June 2002)											
100 101	IV a) Calculation of the True-up Variance								DR/(CR)			
	Employee Benefit Plans - Accrued, Not Paid	3							260,400			
103	Tax reserves deducted in prior year	4							863,486			
	Reserves from financial statements-end of year	4							282,855		⊺	<u> </u>
	Regulatory Adjustments Other additions "Material" Items "TAXREC"	5 6							<u>-84,299</u> 0			
107	Other additions "Material" Items "TAXREC 2"	6							0			
108												
	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8							0			
111	Regulatory Adjustments	10							-12,645			
112	Interest Adjustment for tax purposes (See Below - cell I206)	11							0			
	Tax reserves claimed in current year Reserves from F/S beginning of year	4							282,855 863,486			
	Contributions to deferred income plans	4							863,486			
116	Contributions to pension plans	3							0			
	Other deductions "Material" Items "TAXREC"	12							0			
118 119	Other deductions "Material" Item "TAXREC 2"	12							0			
	Total TRUE-UPS before tax effect	26						=	188,746			
121												
122 123	Income Tax Rate (excluding surtax)							х	35.50%			<u> </u>
	Income Tax Effect on True-up adjustments							=	67,005			
125									.,			
	Less: Miscellaneous Tax Credits	14							0			
127 128	Total Income Tax on True-ups								67,005			
129									01,000			
	Income Tax Rate used for gross-up (exclude surtax)								35.50%			
131	TRUE-UP VARIANCE								103,883			
132	TRUE-OF VARIANCE								105,005			
134	IV b) Calculation of the Deferral Account Variance											
135												
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)							=	5,007,240			
137					L				0,007,240			
138	REVISED CORPORATE INCOME TAX RATE							х	36.62%			
139	REVISED REGULATORY INCOME TAX								1,833,651			
140								=	1,033,031			
142	Less: Revised Miscellaneous Tax Credits							-	0			
143	Tatal Deviand Deculatory In								4 000 07 1		┞─────┤	
144 145	Total Revised Regulatory Income Tax							=	1,833,651			
1-10	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell											
	C58)							-	1,833,651			
147 148	Regulatory Income Tax Variance							=	0			
140	Regulatory mounter run vanante	<u> </u>						-	0]
150	Ontario Capital Tax											
	Base Less: Exemption							=	108,021,367 5,000,000			
	Less: Exemption Revised deemed taxable capital							-	5,000,000			
154	·											
	Rate (as a result of legislative changes)							x	0.3000%		ļŢ	
156 157	Revised Ontario Capital Tax							=	309,064			$ \square$
101	Less: Ontario Capital Tax reported in the initial estimate column (Cell							-	000,004			
	C72)							-	309,064			
159 160	Regulatory Ontario Capital Tax Variance							=	0			
	Federal LCT	<u> </u>]
162	Base								108,021,367			
	Less: Exemption							-	10,000,000			<u> </u>
164 165	Revised Federal LCT							=	98,021,367			
		<u> </u>									ı – – – – – – – – – – – – – – – – – – –	

Schedule 3 Page 3 of 15

A	В	С	D	Е	F	G	н	1	J	К	L
1 SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial	-	_		-		M of F	M of F	M of F	
2 DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
3 TAX CALCULATIONS (TAXCALC)		Lotimate						Variance	Variance	. mig	
4 ("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5								14-0	Explanation	Version XX.xx	
6		\$						\$		\$	
166 Rate (as a result of legislative changes)		Ŧ						0.2250%		Ŧ	
167											
168 Gross Amount								220,548			
169 Less: Federal surtax							-	56,081			
170 Revised Net LCT							=	164,467			
171								104,407			
172 Less: Federal LCT reported in the initial estimate column (Cell C84)			-				-	164,467			
173 Regulatory Federal LCT Variance			-				=	0			
174			-				-	0			
174 175 Income Tax Rate used for gross-up (exclude surtax)	-		-					35.50%			
176								55.50 %			<u> </u>
177 Income Tax (grossed-up)	_						+	0			<u> </u>
178 LCT (grossed-up)			-				++	0			<u> </u>
179 Ontario Capital Tax			-				++	0			<u> </u>
							+	0			<u> </u>
			-								<u> </u>
181 DEFERRAL ACCOUNT VARIANCE			_				=	0			L
182			_								L
183 TRUE-UP VARIANCE (from cell I132)							+	103,883			
184			_								I
185 Deferral Account Entry (Positive Entry = Debit)							=	103,883			
186 (Deferral Account Variance + True-up Variance)											
187 To be included as deferral account in rate application)											
188											
189											
190 V) INTEREST PORTION OF TRUE-UP											
191 Variance Caused By Phase-in of Deemed Debt											
192											
193 Total deemed interest (REGINFO)								4,158,823			
194 Interest phased-in (Cell C36)								3,273,427			
195											
196 Variance due to phase-in of debt structure								885,396			
197 according to Rate Handbook											
198											
199 Other Interest Variances (i.e. Borrowing Levels											
200 Above Deemed Debt per Rate Handbook)											
201 Interest deducted on MoF filing (Cell K36+K41)								3,603,699			
202 Total deemed interest (REGINFO CELL D57)			1					4,158,823			
203			1					.,,020			
204 Variance caused by excess debt					1			0			
205	1 1				1			0			
206 Interest Adjustment for Tax Purposes (carry forward to Cell I112)								0			
200 Interest Adjustment for Tax Pulposes (carry forward to centric)								0			
208 Total Interest Variance			-					885,396			
209			-					000,000			
200	1			L	1		1			1	

1	A	5	0	6		_
1	A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	B	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)	LINL	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Emmadorio	Return	
4			Return			
5					Version XX.xx	
6	Section A: Identification:					
7	Barrie Hydro Distribution Inc.					
	12/31/2003 Revised April 27, 2009					
	Taxation Year's start date:		1-Jan-04			
	Taxation Year's end date:		31-Dec-04			
	Number of days in taxation year:		365	days		
12						
	Please enter the Materiality Level :		121,524	< - enter materi	ality level	
14	(0.25% x Rate Base x CER)	Y/N	У			
15	(0.25% x Net Assets)	Y/N	n			
16	Or other measure (please provide the basis of the amount)	Y/N	n			
	Does the utility carry on non-wire related operation?	Y/N	n			
18 19	(Please complete the questionnaire in the Background question	inaire v	/orksneet.)			
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	Note: Carry forward Wires-only Data to Tab TAXCALC Column R					
	Section B: Financial statements data:					
	Input unconsolidated financial statement data submitted with tax retu	irns				
	The actual categories of the income statements should be used.	<i></i>				
	If required please change the descriptions except for amortization, in	nterest /	expense and pro	vision for incom	ie tax	
26	יייטקאייטע אוסטר פויטראס גער מפטרואמטיוא בערבאר אוויטועצמנוטון, וו		ngonoo anu pro			
	Please enter the non-wire operation's amount as positive number, th	e progr	am automatical	v treat all amou	nts	
	in the "non-wires elimination column" entered as negative values in a					
	Description:					
	Income:					
11	Distribution Revenue	+	25,489,357		25,489,357	
32	Other Income	+	78,622,554		78,622,554	
33	Miscellaneous income	+	1,596,710		1,596,710	
4		+	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0	
35		+			0	
	Revenue should be entered above this line	· ·			0	
50 57						
	Expenses:					
9	Cost of energy purchased	-	78,622,554		78,622,554	
0	Administration	-	4,907,533		4,907,533	
1	Customer billing and collecting	-	.,,,		0	
2	Amortization	-	6,350,675		6,350,675	
3	Operations and maintenance	-	4,687,654		4,687,654	
4	Ontario Capital Tax	-	366,171		366,171	
5		-			000,171	
16		-			0	
17		-			0	
18		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	10,774,034	0	10,774,034	
51	Less: Interest expense for accounting purposes	-	3,412,339		3,412,339	
52	Provision for payments in lieu of income taxes	-	848,656		848,656	
	Net Income (loss)	=	6,513,039	0	6,513,039	
	(The Net Income (loss) on the MoF column should equal to the net income					
	(loss) per financial statements on Schedule 1 of the tax return.)					
54						
55						
	Section C: Reconciliation of accounting income to taxable inco	me				
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	848,656	0	848,656	
	Depreciation & Amortization	+	6,350,675	0	6,350,675	
	Employee benefit plans-accrued, not paid	+	260,400	0	260,400	
	Tax reserves deducted in prior year	+	863486	<u>0</u>	863,486	
	Reserves from financial statements- end of year	+			282,855	
	Pogulatory adjustments		282,855			
	Regulatory adjustments Material addition items from TAXREC 2	+	0		0	
65	Material addition items from TAXREC 2	+	0	0	0 0	
65 6			0	0 0	0	
65 66 67	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+	0 0 155,367	0	0 0 155,367	
i5 i6 i7 i8	Material addition items from TAXREC 2	+	0		0 0	
35 36 37 38 39	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal	+	0 0 155,367	0	0 0 155,367	
i5 i6 i7 i8 i9 '0	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions)	+	0 0 155,367	0	0 0 155,367 8,761,439	
5 6 7 8 9 0	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + +	0 0 155,367 8,761,439	0	0 0 155,367 8,761,439	
5 7 8 9 0 1 2	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+	0 0 155,367	0	0 0 155,367 8,761,439	
5 6 7 8 9 0 1 2 3	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + + +	0 0 155,367 8,761,439	0	0 0 155,367 8,761,439 0 5,033	
5 6 7 8 9 0 1 2 3 4	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + +	0 0 155,367 8,761,439	0	0 0 155,367 8,761,439 0 5,033 0	
5 6 7 8 9 0 1 2 3 4 5	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + +	0 0 155,367 8,761,439	0	0 0 155,367 8,761,439 0 5,033 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + +	0 0 155,367 8,761,439	0	0 0 155,367 8,761,439 0 5,033 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + +	0 0 155,367 8,761,439	0	0 0 155,367 8,761,439 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033	0	0 0 155,367 8,761,439 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033	0	0 0 155,367 8,761,439 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033	0	0 0 155,367 8,761,439 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Additions Total Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033	0	0 0 155,367 8,761,439 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 9 0 0 1 1 2 1 1 1 1 1 2 1	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472	0 0 0 0 0	0 0 155,367 8,761,439 0 0 5,033 0 0 0 0 0 0 0 0 0 0 5,033 8,766,472	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 9 0 1 1 2 3 4 5 5 9 0 1 1 2 3 3 1 2 3 3 3 1 2 3 3 3 3	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Additions Total Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472 0	0 0 0 0 0 0	0 0 0 155,367 8,761,439 0 0 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 4 5 6 7 7 8 9 0 1 1 2 3 4 4 5 9 0 1 1 2 1 2 1 1 2 1 1 2 1 1 2 1 2 1 2 1 1 2 1 1 1 1 2 1 1 1 1 2 1	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Additions Total Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472 8,766,472 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 155,367 8,761,439 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 5 6 6 7 8 9 0 1 2 9 1 2 9 1 2 9 1 2 9 1 2 9 1 2 9 1 2 9 1 2 9 1 2 1 2	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Additions Total Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 155,367 8,761,439 0 0 5,033 0 0 0 0 0 0 0 0 0 5,033 8,766,472 8,766,472 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 7 7 8 9 0 0 1 1 2 3 4 5 5 6 6 7 7 7 8 9 0 0 1 1 2 3 4 5 5 6 6 7 7 7 8 9 0 0 1 1 2 3 4 4 5 5 6 6 7 7 7 8 9 0 0 1 1 2 5 6 6 7 7 7 8 7 7 8 7 8 7 7 8 7 7 8 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 7 8 7 7 7 8 7 7 7 8 7 7 7 8 7 7 7 8 7 7 7 8 7 7 7 7 8 7 7 7 7 7 8 7 7 7 7 7 7 7 7 7 7 7 7 7	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Additions Total Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 155,367 8,761,439 0 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 5,033 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 6 7 7 8 9 0 0 1 2 3 4 5 6 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 3 4 5 6 7 7 8 9 0 0 1 2 3 3 4 5 7 7 8 9 0 0 1 2 3 3 4 5 5 7 7 8 9 0 0 1 2 3 3 4 5 7 7 8 9 0 0 1 2 3 3 4 5 7 7 8 9 0 0 1 2 3 3 4 5 7 7 8 9 9 0 1 2 3 3 4 5 7 7 8 9 9 0 1 2 3 3 4 5 7 7 7 8 9 9 0 1 2 3 7 7 7 8 9 9 0 1 2 3 7 7 7 7 8 9 9 0 1 2 3 7 7 7 8 9 9 0 7 7 7 7 7 7 7 7 7 7 7 8 9 9 0 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Additions Total Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 155,367 8,761,439 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 6 7 8 9 0 1 2 3 4 5 6 6 7 8 9 0 1 2 3 4 5 6 6 7 8 9 0 1 2 3 4 7 7 8 9 0 0 1 2 3 4 7 7 8 9 0 0 1 1 2 3 4 7 7 8 9 0 0 1 1 2 3 4 7 7 8 9 0 0 1 1 2 3 4 1 5 6 6 7 7 8 9 0 0 1 1 2 3 4 1 5 6 6 6 7 7 8 9 0 0 1 1 2 8 9 0 0 1 1 2 3 4 1 5 6 6 6 7 7 8 9 0 0 1 1 2 3 4 4 5 6 6 6 7 7 8 9 0 0 1 1 2 3 4 4 5 6 6 6 7 7 8 9 0 0 1 1 2 3 3 4 4 5 6 6 6 7 7 8 9 0 0 1 1 2 8 8 9 0 0 1 1 2 8 8 8 9 0 0 1 1 2 8 8 8 8 9 0 0 1 1 1 2 8 8 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Additions Total Additions	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 155,367 8,761,439 0 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
35 36 37 38 39 70 71 72 73 74 75 76 77 78 79 30 31 32 33 34 35 36 37 38 39	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions Recap Material Additions:	+ + + + + + + + + + + +	0 0 0 155,367 8,761,439 5,033 5,033 5,033 8,766,472 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 155,367 8,761,439 0 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
35 36 37 38 39 70 71 72 73 74 75 76 77 78 79 30 31 32 33 34 35 36 37 88 39 90 91 92 93 93 94 95 96 97 98 99 90 91 92 93 93 94 95 96 97 98 99 90 91 92 93 93 93 93 93	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions Recap Material Additions: Total Additions: Total Other additions:	+ + + + + + + + + + + +	0 0 155,367 8,761,439 5,033 5,033 8,766,472 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 155,367 38,761,439 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
35 36 37 4 72 73 74 75 76 77 78 79 30 31 32 333 34 35 36 37 38 39 90 91 91 92 930 931 932 933 930 931 932 933 934 935 936 937 938 939 900 91 92 93 93 93 93 93 93 93 93 93 93 93 93	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions Recap Material Additions:	+ + + + + + + + + + + +	0 0 0 155,367 8,761,439 5,033 5,033 5,033 8,766,472 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 155,367 8,761,439 0 0 5,033 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

1	А	В	С	D	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	· · ·		Return			
5					Version XX.xx	
_	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	6,771,730		6,771,730	
	Cumulative eligible capital deduction	-	1,291		1,291	
		-	1,291			
	Employee benefit plans-paid amounts	-	4 4 40 0 4 4	4 4 4 9 9 4 4	0	
	Items capitalized for regulatory purposes		1,143,244	1,143,244	0	
	Regulatory adjustments :	-			0	
)0	CCA	-			0	
)1	other deductions	-			0	
		-	<u>282,855</u>	0	282,855	
)3	Reserves from F/S- beginning of year	-	863,486		863,486	
)4	Contributions to deferred income plans	-			0	
)5	Contributions to pension plans	-			0	
)6	Interest capitalized for accounting deducted for tax	-	191,360		191,360	
)7	Material deduction items from TAXREC 2	-	0	0	0	
)8	Other deduction items (not Material) from TAXREC 2	-	30,117	0	30,117	
)9						
0	Subtotal	=	9,284,083	1,143,244	8,140,839	
	Other deductions (Please explain the nature of the deductions)			.,,		
		-	42,266		42,266	
	Gain on disposal of assets	_	.2,200		0	
4		-			0	
4		-			0	
_						
6	Total Other Deductions	-	40.000		0	
7	Total Other Deductions	=	42,266	0	42,266	
8			0.000			
9	Total Deductions	=	9,326,349	1,143,244	8,183,105	
0						
	Recap Material Deductions:					
22			0	0	0	
23			0	0	0	
24			0	0	0	
25			0	0	0	
26			0	0	0	
27	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		42,266	0	42,266	
	Total Other Deductions		42,266	0	42,266	
30			42,200	0	42,200	
	TAXABLE INCOME	=	5,953,162	-1,143,244	7,096,406	
	DEDUCT:	-	3,333,102	-1,143,244	7,090,400	
		-	000 17 10		0004740	
	Non-capital loss applied		3224740		3224740	
34	Net capital loss applied	-			0	
	NET TAXABLE INCOME	=	2,728,422	(1,143,244)	3,871,666	
86						
	Net Federal Income Tax	+	658,132		658,132	
_	Net Ontario Income Tax	+	307,679		307,679	
39	Subtotal	=	965,811	0	965,811	
10	Less: Miscellaneous tax credits	-			0	
1	Total Income Tax	=	965,811	0	965.811	
2						
3	Section D. Detail calculation of the Ontario Canital Tax					
3	Section D: Detail calculation of the Ontario Capital Tax					
3 4 5	ONTARIO CAPITAL TAX					
13 14 15	ONTARIO CAPITAL TAX (From Ontario CT23)					
13 14 15 16	ONTARIO CAPITAL TAX					
345678	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL		64 404 07.1		01 101 02	
3 4 5 6 7 8 9	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock	+	61,491,374		61,491,374	
3 4 5 6 7 8 9	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct)	+/-	61,491,374 7,369,077		7,369,077	
3 4 5 6 7 8 9 0 1	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding	+/- +			7,369,077 0	
3 4 5 6 7 8 9 0 1 2	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus	+/- + +	7,369,077		7,369,077 0 0	
3 4 5 6 7 8 9 0 1 2 3	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances	+/- + + +			7,369,077 0 0 29,224,733	
3 4 5 6 7 8 9 0 1 2 3 4	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans	+/- + +	7,369,077		7,369,077 0 0 29,224,733 0	
13 14 15 16 17 18 19 10 17 18 19 10 11 12 13 13 14	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances	+/- + + +	7,369,077		7,369,077 0 0 29,224,733 0 0	
13 14 15 16 17 18 19 10 11 12 13 14 15 15 15 15 15 15 15 15 15 15 15 15 15	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans	+/- + + + +	7,369,077		7,369,077 0 0 29,224,733 0	
13 14 15 16 17 18 19 10 51 23 34 55 66	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances	+/- + + + +	7,369,077		7,369,077 0 0 29,224,733 0 0	
13 14 15 16 17 18 19 10 17 18 19 10 17 12 13 14 15 16 17 18 19 10 17 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 17 18 19 10 11 11 15 16 17 17 17 18 19 10 11 11 11 11 11 11 11 11 11 11 11 11	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bankers acceptances Bonds and debentures payable	+/- + + + + + +	7,369,077		7,369,077 0 29,224,733 0 25,000,000	
13 14 15 16 17 18 19 100 11 12 13 14 15 16 17 18 19 100 11 12 13 14 15 16 17 18 19 100 11 12 13 14 15 16 17 18 19 100 11 12 13 14 15 16 16 17 18 18 19 100 110 120 131 140 150	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable	+/- + + + + + + + +	7,369,077		7,369,077 0 29,224,733 0 0 25,000,000 0 0	
13 14 14 15 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 16 17 18 19 10 12 13 14 15 16 16 17 18 19 10 12 13 13 14 15 15 16 16 17 18 19 10 13 12 13 13 14 14 15 15 16 16 17 17 18 18 19 19 10 19 10 10 10	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits	+/- + + + + + + + + + +	7,369,077		7,369,077 0 29,224,733 0 25,000,000 0 0 0 0	
13 14 15 16 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 15 16 17 18 19 10 14 15 16 17 18 19 10 14 15 16 17 18 19 10 15 16 17 18 19 10 15 16 17 18 19 10 15 16 17 18 19 10 13 15 <t< td=""><td>ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves</td><td>+/- + + + + + + + + + + + + +</td><td>7,369,077</td><td></td><td>7,369,077 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0</td><td></td></t<>	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves	+/- + + + + + + + + + + + + +	7,369,077		7,369,077 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0	
3456789012345678901	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions	+/- + + + + + + + + + + + + + +	7,369,077		7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0	
34567890123456789012	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital	+/- + + + + + + + + + + + + + + +	7,369,077 29,224,733 25,000,000		7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
345678901234567890123	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total	+/- + + + + + + + + + + + + + +	7,369,077	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
3456789012345678901234	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract:	+/- + + + + + + + + + + + + + =	7,369,077 29,224,733 25,000,000	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
3456789012345678901234	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-toal Subtrat: Amounts deducted for income tax purposes in excess of amounts	+/- + + + + + + + + + + + + + + +	7,369,077 29,224,733 25,000,000 123,085,184	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 123,085,184	
34567890123456789012345	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked	+/- + + + + + + + + + + + + + + -	7,369,077 29,224,733 25,000,000	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
34567890123456789012345	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income	+/- + + + + + + + + + + + + + + -	7,369,077 29,224,733 25,000,000 123,085,184	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 123,085,184	
3456789012345678901234567	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTT1 costs deferred for income tax	+/- + + + + + + + + + + + + + - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 123,085,184 -4,677,621 0	
34567890123456789012345677	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income	+/- + + + + + + + + + + + + + + -	7,369,077 29,224,733 25,000,000 123,085,184	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 123,085,184	
3456789012345678901234 5678	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital	+/- + + + + + + + + + + + + + - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 123,085,184 -4,677,621 0	
3456789012345678901234567890	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTT1 costs deferred for income tax	+/- + + + + + + + + + + + + + - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 123,085,184 -4,677,621 0	
3 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTT1 costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS	+/- + + + + + + + + + + + + + - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 123,085,184 -4,677,621 0	
3 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital	+/- + + + + + + + + + + + + + - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 123,085,184 -4,677,621 0	
3 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTT1 costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS	+/- + + + + + + + + + + + + + - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805	
3 4 4 5 6 4 5 6 6 7 7 8 9 0 1 1 2 3 3 4 5 6 6 7 7 8 9 0 1 1 2 3 3 4 5 6 6 7 7 8 9 0 1 1 2 3 3 4 4 5 5 6 6 7 7 8 9 9 0 1 1 2 3 4	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank loans Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons	+/- + + + + + + + + + + + + + = = -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805	
3 4 5 6 6 6 7 7 8 9 0 1 1 2 33 44 5 6 6 7 7 8 9 0 1 2 3 4 1 1 2 3 4 1 1 2 3 4 1 1 2 3 4 1 1 2 3 4 1 1 2 3 4 1 1 2 3 4 1 1 2 3 4 1 1 2 3 1 1 2 3 3 1 1 2 3 3 1 1	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bank Ioans Bonds and debentures payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTT1 costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations	+/- + + + + + + + + + + + + + + - - - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621 127,762,805	0	7,369,077 0 0 29,224,733 0 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805 0 127,762,805 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
3 4 3 4 5 6 6 7 7 7 8 9 0 1 2 3 4 5 66 7 7 8 99 0 11 2 33 4 5 6 6 7 7 8 99 0 12 3 4 5 6 7 7 8 99 0 12 3 4 5	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTT1 costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations	+/- + + + + + + + + + + + + + + + - - - = = - + + + +	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621 127,762,805 127,762,805	0	7,369,077 0 0 29,224,733 0 0 0 0 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805 0 127,762,805 0 0 71,784 632,237	
3 4 3 4 5 6 6 7 7 8 9 0 11 2 3 4 5 6 6 7 7 8 9 0 11 2 3 4 5 6 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 5 7 8 9 0 1 2 3 4 5 5 5	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations Loans and advances to unrelated corporations	+/- + + + + + + + + + + + + + + + - - = = - - - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621 127,762,805	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805 127,762,805 0 127,762,805	
33 34 44 55 56 66 67 77 78 89 900 11 122 33 344 55 566 66 777 78 899 90 11 22 333 344 55 66 66 77 78 899 90 11 122 33 344 12 333 344 122 33 344 12 333 344 122 33 344 12 333 344 122 33 3344 12 3399 12 33 344 122 33 334 34 335 36 336 37 <tr< td=""><td>ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations Loans and advances to unrelated corporations</td><td>+/- + + + + + + + + + + + + + + + - - - = = - + + + +</td><td>7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621 127,762,805 127,762,805</td><td>0</td><td>7,369,077 0 0 29,224,733 0 0 0 0 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805 0 127,762,805 0 0 71,784 632,237</td><td></td></tr<>	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations Loans and advances to unrelated corporations	+/- + + + + + + + + + + + + + + + - - - = = - + + + +	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621 127,762,805 127,762,805	0	7,369,077 0 0 29,224,733 0 0 0 0 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805 0 127,762,805 0 0 71,784 632,237	
3 4 3 4 5 6 6 7 7 8 9 0 11 2 3 4 5 6 6 7 7 8 9 0 11 2 3 4 5 6 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 5 7 8 9 0 1 2 3 4 5 5 5	ONTARIO CAPITAL TAX (From Ontario CT23) PAID-UP CAPITAL Paid-up capital stock Retained earnings (if deficit, deduct) Capital and other surplus excluding appraisal surplus Loans and advances Bankers acceptances Bonds and debentures payable Mortgages payable Lien notes payable Deferred credits Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital Sub-total Subtract: Amounts deducted for income tax purposes in excess of amounts booked Deductible R&D expenditures and ONTTI costs deferred for income tax Total (Net) Paid-up Capital ELIGIBLE INVESTMENTS Bonds, lien notes, interest coupons Mortgages due from other corporations Shares in other corporations Loans and advances to unrelated corporations	+/- + + + + + + + + + + + + + + + - - = = - - - -	7,369,077 29,224,733 25,000,000 123,085,184 -4,677,621 127,762,805 127,762,805	0	7,369,077 0 0 29,224,733 0 0 25,000,000 0 0 0 0 0 0 0 0 0 0 0 123,085,184 -4,677,621 0 127,762,805 127,762,805 0 127,762,805	

	А	В	С	D	E	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	⊑ Wires-only	F
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	-
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5					Version XX.xx	
180						-
	TOTAL ASSETS					-
182						
	Total assets per balance sheet	+	140,933,508		140,933,508	
	Mortgages or other liabilities deducted from assets	+			0	-
	Share of partnership(s)/ joint venture(s) total assets Subtract: Investment in partnership(s)/joint venture(s)	+	-4,677,621		-4,677,621	
187	Subtract. Investment in partnership(s)/joint venture(s)	-	-4,077,021		-4,077,021	-
	Total assets as adjusted	=	145,611,129	0	145,611,129	
189			1.10,011,120		110,011,120	
	Add: (if deducted from assets)					
191	Contingent, investment, inventory and similar reserves	+			0	
192	Other reserves not allowed as deductions	+			0	
193	Subtract:				0	
194	Amounts deducted for income tax purposes in excess of amounts booked	-			0	
	Deductible R&D expenditures and ONTTL costs deferred	-			0	
	for income tax					
	Subtract: Appraisal surplus if booked	-			0	
	Add or subtract: Other adjustments	+/-			0	
198			145 644 400		145.611.129	
199 200	Total Assets	=	145,611,129	0	145,611,129	
200						
	Investment Allowance		657,169	0	657,169	
202			337,103	0		
	Taxable Capital					
205						
	Net paid-up capital	+	127,762,805	0	127,762,805	
207	Subtract: Investment Allowance	-	657,169	0	657,169	
208						
209	Taxable Capital	=	127,105,636	0	127,105,636	
210						
	Capital Tax Calculation		4 070 005		4 070 005	
212 213	Deduction from taxable capital up to \$5,000,000		4,979,935		4,979,935	
		1			1 1	
21/	Net Taxable Capital		122 125 701	0	122 125 701	-
	Net Taxable Capital		122,125,701	0	122,125,701	
214 215 216			122,125,701 0.3000%	0.3000%	122,125,701 0.3000%	
215						
215 216 217				0.3000% 365		
215 216 217 218 219	Rate 0.3%		0.3000%	0.3000%	0.3000%	
215 216 217 218 219 220	Rate 0.3% Days in taxation year Divide days by 365		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221	Rate 0.3% Days in taxation year		0.3000%	0.3000% 365	0.3000% 365 1.00	
215 216 217 218 219 220 221 222	Rate 0.3% Days in taxation year Divide days by 365		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221 222 223	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221 222 223 223	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221 222 223 224 225	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX. (From Federal Schedule 33)		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221 222 223 224 225 226	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221 222 223 224 225 226	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Corporation Tax (From Federal Schedule 33) CAPITAL ADD:		0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221 222 223 224 225 226 227	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL	+	0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00	
215 216 217 218 219 220 221 222 223 224 225 226 227 228	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the	+ +	0.3000% 365 1.00	0.3000% 365 1.00	0.3000% 365 1.00 366,377	
215 216 217 218 219 220 221 222 223 224 225 226 227 226 227 228 229	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I		0.3000% 365 1.00 366,377	0.3000% 365 1.00 0	0.3000%	
2155 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax IARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus	+	0.3000% 365 1.00 366,377 61,491,374	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 	
2155 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX. (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus Any other surpluses	+ + + + +	0.3000% 365 1.00 366,377 61,491,374	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 61,491,374 7,369,077 0 0 0	
2155 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax IARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus Any other surpluses Deferred unrealized foreign exchange gains	+ + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 0 61,491,374 7,369,077 0 0 0 0 0 0 0	
2155 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus Any other surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation	+ + + + +	0.3000% 365 1.00 366,377 61,491,374	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 61,491,374 7,369,077 0 0 0	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the state of the	+ + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 61,491,374 7,369,077 0 0 0 0 28,445,755	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surpluse Any other surpluses All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations	+ + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 0 61,491,374 7,369,077 0 0 0 0 0 0 0	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Comport of Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus Any ofter surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations Any dividends declared but not paid	+ + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 61,491,374 7,369,077 0 0 0 0 28,445,755	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surpluse Any other surpluses All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations	+ + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 61,491,374 7,369,077 0 0 0 0 28,445,755	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the state of the	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 0 61,491,374 7,369,077 0 0 0 0 28,445,755 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Comport of Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus Any ofter surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations Any dividends declared but not paid	+ + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 61,491,374 7,369,077 0 0 0 0 28,445,755	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 236 237 238 239 240	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the state of the	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 0 61,491,374 7,369,077 0 0 0 0 28,445,755 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 217 218 219 220 221 222 223 224 225 226 227 227 228 229 230 231 232 233 234 233 234 235 236 237 238 239 230 231 232 233 234 235 236 239 230 231 232 234 235 236 237 238 239 230 231 232 233 234 235 236 237 237 237 237 237 237 237 237 237 237	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Contario Capital Tax LARGE CORPORATION TAX (From Federal Schedule 33) CAPITAL ADD: Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus Any other surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation All loates and advances to the corporation All loates declared but not paid Any dividends declared but not paid All other indebtedness outstanding for more than 365 days Subtotal	+ + + + + + + + + + + + + + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 0 61,491,374 7,369,077 0 0 0 0 28,445,755 25,000,000 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 217 218 219 220 221 222 223 224 225 226 226 227 228 229 230 231 232 233 234 233 234 235 236 237 238 239 230 231 232 233 234 235 236 237 238 239 239 230 231 232 233 234 233 234 235 236 237 238 239 239 230 231 239 239 239 239 239 239 239 239 239 239	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Comport of Capital Tax Capital Stock Reserves that have not been deducted in computing income for the year under Part I Capital stock Retained earnings Contributed surplus Any other surpluses Deferred unrealized foreign exchange gains All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations Any dividends declared but not paid All other indebtedness outstanding for more than 365 days Subtotal DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity	+ + + + + + + + + + + =	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 61,491,374 7,369,077 0 0 0 0 0 28,445,755 25,000,000 0 0 0 122,306,206	
215 216 217 218 219 220 221 222 223 224 225 226 226 227 228 229 230 231 232 233 234 233 234 235 236 237 238 239 230 231 232 233 234 235 236 237 238 239 239 230 231 232 233 234 233 234 235 236 237 238 239 239 230 231 239 239 239 239 239 239 239 239 239 239	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the system of the sys	+++++++++++++++++++++++++++++++++++++++	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 0 0 61,491,374 7,369,077 0 0 0 0 28,445,755 25,000,000 0 0 122,306,206 122,306,206 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 228 229 230 231 232 233 234 235 236 237 233 234 235 236 237 238 239 240 241 241 244	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the state of the	+ + + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 0 61,491,374 7,369,077 0 0 0 28,445,755 25,000,000 0 122,306,206 0 122,306,206 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 217 218 219 220 221 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 230 231 232 233 234 235 236 237 238 239 230 241 244 244 244 244	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the system of the sys	+++++++++++++++++++++++++++++++++++++++	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 230 231 232 233 234 235 236 237 238 239 244 245 244 245 244 245 244 245 244 245 244 245 244 245 244 245 244 245 244 245 246 247 247 247 247 247 247 247 247 247 247	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the second sec	+ + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000 122,306,206	0.3000%	0.3000% 365 1.00 366,377 0 61,491,374 7,369,077 0 0 0 28,445,755 25,000,000 0 0 122,306,206 0 0 0 0 0 0 0 0 0 0 0 0 0	
215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 220 221 222 223 224 229 220 221 222 223 224 229 230 231 232 233 234 235 236 237 238 239 240 241 222 223 224 225 226 227 227 228 229 220 221 221 222 223 224 229 220 221 222 223 224 229 220 221 222 223 224 229 220 221 222 223 224 229 220 221 221 222 223 224 229 220 221 222 223 224 229 220 221 222 223 224 229 220 221 222 223 224 229 220 221 220 221 220 221 222 223 232 233 234 235 236 237 238 239 240 240 221 223 232 233 234 235 236 237 237 238 239 240 240 221 223 232 233 234 239 240 240 240 240 240 221 223 232 233 234 239 230 231 232 234 239 230 231 232 232 234 239 230 231 232 232 232 232 232 232 232 232 232	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the state of the	+ + + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000	0.3000% 365 1.00 0	0.3000% 365 1.00 366,377 366,377 0 0 61,491,374 7,369,077 0 0 0 28,445,755 25,000,000 0 122,306,206 0 122,306,206 0 0 0 0 0 0 0 0 0 0 0 0 0	
216 216 216 217 218 219 220 221 222 222 222 222 222 222 222 222	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Component of the state of the s	+ + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000 122,306,206	0.3000%	0.3000% 365 1.00 366,377 366,377 0 0 61,491,374 7,369,077 0 0 0 0 28,445,755 25,000,000 0 122,306,206 0 122,306,206 0 0 0 0 0 0 0 0 0 0 0 0 0	
216 216 216 217 218 219 220 221 222 222 222 222 222 222 222 222	Rate 0.3% Days in taxation year Divide days by 365 Ontario Capital Tax Image: Composition of the second sec	+ + + + + + + +	0.3000% 365 1.00 366,377 61,491,374 7,369,077 28,445,755 25,000,000 122,306,206	0.3000%	0.3000% 365 1.00 366,377 0 61,491,374 7,369,077 0 0 0 28,445,755 25,000,000 0 0 122,306,206 0 0 0 0 0 0 0 0 0 0 0 0 0	

	А	В	С	D	E	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	<u> </u>
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Emmadorio	Return	
4			Return			
5					Version XX.xx	
251	INVESTMENT ALLOWANCE					
252						
	Shares in another corporation	+	71,784		71,784	
	Loan or advance to another corporation	+	,. 0 .		0	
	Bond, debenture, note, mortgage, or	+			0	
	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
	Dividend receivable from another corporation	+			0	
200	Debts of corporate partnerships that were not exempt from tax				Ű	
259	under Part I.3	+			0	
	Interest in a partnership	+			0	
261					Ű	
262	Investment Allowance	=	71,784	0	71,784	
263			,	-		
264						
	TAXABLE CAPITAL					
266						
267	Capital for the year	=	122,306,206	0	122,306,206	
268			,,		,,	
269	Deduct: Investment allowance	-	71,784	0	71,784	
270				-		
271	Taxable Capital for taxation year	=	122,234,422	0	122,234,422	
272			,,	-		
	Deduct: Capital Deduction \$10,000,000	-	9,862,000	0	9,862,000	
274			.,,		.,,	
275	Taxable Capital	=	112,372,422	0	112,372,422	
276			12 1			
277	Rate .225%		0.22500%	0.22500%	0.22500%	
278						
	Days in year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
281						
282	Gross Part I.3 Tax LCT	=	252,837.95	0.00	252,837.95	
283						
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
285						
286	Less: Federal Surtax = Taxable Income x Surtax Rate	-	30,558	0	43,363	
287						
	Net Part I.3 Tax LCT Payable	=	222,280	0	209,475	
	(If surtax is greater than Gross LCT, then zero)					
290						
	RECAP:					
292	Total Income Taxes	+	965,811	0	965,811	
	Ontario Capital Tax	+	366,377	0	366,377	
	Federal Large Corporations Tax	+	222,280	0	209,475	
295	¥ !					
296	Total income and capital taxes	=	1,554,468	0	1,541,663	
297	•					

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (Tax Reserves)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5					Version XX.xx	
6						
7	Barrie Hydro Distribution Inc.					
8	12/31/2003 Revised April 27, 2009					
9	• •					
10	TAX RESERVES					
11	Opening balance:					
12	Accrued contingent liability		863,486		863,486	
13					0	
14					0	
15					0	
16					0	
17					0	
18					0	
19					0	
20					0	
21	Total (carry forward to the TAXREC worksheet)		863,486	0	863,486	
22						
	Ending balances:					
24	Accrued contingent liability		282,855		282,855	
25					0	
26					0	
27					0	
28					0	
29					0	
30					0	
31					0	
32					0	
33	Insert line above this line				0	
34	Total (carry forward to the TAXREC worksheet)		282,855	0	282,855	
35	í í					

	A	В	С	D	E	F
1						
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2) (for "wires-only" business - see s. 72 OEB Act)		Corporate Tax	Eliminations	Tax Return	
5			Return		Return	
6					Version XX.xx	
7						
	Barrie Hydro Distribution Inc. 12/31/2003 Revised April 27, 2009					
	Number of days in taxation year:		365	days		
	Materiality Level:		121,524	uayo		
12						
	Section C: Reconciliation of accounting income to taxable income Add:					
	Recapture of capital cost allowance	+			0	
	Gain on sale of eligible capital property	+			0	
	Income or loss for tax purposes- joint ventures or partnerships	+	35759		35759	
	Loss in equity of subsidiaries and affiliates Loss on disposal of assets	+			0	
	Charitable donations	+	23590		23590	
21	Taxable capital gains	+	318		318	
	Depreciation in inventory -end of year	+			0	L
	Scientific research expenditures deducted per financial statements	+	<u> </u>		0	
	Capitalized interest	+			0	
	Non-deductible club dues and fees	+	0		0	
	Non-deductible automobile expenses	+			0	
	Non-deductible life insurance premiums	+			0	·
	Soft costs on construction and renovation of buildings Book loss on joint ventures or partnerships	+			0	
31	Capital items expensed	+			0	
32	Debt issue expense	+			0	
	Deemed dividend income	+			0	
	Dividends credited to investment account Financing fees deducted in books	+	95700		95700	
	Gain on settlement of debt	+	55766		0	
37	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
43		+			0	L
44 45		+			0	J
45		+			0	
47		+			0	
48		+			0	
49		+			0	ı ———
50 51		+			0	
52		+				
53	Total Additions	=	155367	0	155367	
54						L
55 56	Recap of Material Additions:		0	0	0	r
57			0		0	
58			0	0	0	
59			0		0	
60 61			0		0	
62			0		0	
63			0		0	
64			0		0	
65			0		0	
66 67			0		0	
68			0		0	
69			0	0	0	
70 71			0		0	
71			0		0	
73			0		0	
74			0	0	0	
75			0		0	
76 77			0		0	
			0		0	
1/8						
78 79			0	0	0	
78 79 80 81			0 0 0	0	0	

2 SECTION 39 PLL TAX GROSS-UP "SIMPL" LINE M of F Non-wiss Wires-only 4 for "wires-only" business - see S. 72 OEB Act) Tax Tax Return Return 5 Tax Return Wersion XX.xx Return Version XX.xx 8 0 0 0 0 0 0 81 0 0 0 0 0 0 82 0 0 0 0 0 0 84 0 0 0 0 0 0 0 86 0		A		0	2		-
3 TAX RETURN RECONCLUTION (TAXREC 2) Corporate Elimination Tax Return 6 Tax Return	2		B	C	D Non wires	E Mirco only	F
4 Iter Tax Return 6 Return Return Version X.xx 63 0 0 0 0 63 0 0 0 0 0 64 0 0 0 0 0 0 65 0 0 0 0 0 0 0 65 0			LINE				
6 Return Version XX, X 82 0 0 0 0 83 0 0 0 0 0 84 0 0 0 0 0 0 84 0 0 0 0 0 0 0 84 0					Eliminations		
6 Version XX.xx Version XX.xx 33 0 0 0 0 34 0 0 0 0 35 0 0 0 0 0 36 0 0 0 0 0 0 36 0 0 0 0 0 0 0 37 0 <t< td=""><td></td><td>(for "wires-only" business - see s. 72 OEB Act)</td><td></td><td></td><td></td><td>Return</td><td></td></t<>		(for "wires-only" business - see s. 72 OEB Act)				Return	
82 0 0 0 0 0 84 0 0 0 0 0 85 0 0 0 0 0 86 0 0 0 0 0 0 86 0 0 0 0 0 0 0 86 0 0 0 0 0 0 0 0 86 0<				Return			
83 Control Control <thcontrol< th=""> <thcontrol< th=""> <thcontro< td=""><td></td><td></td><td></td><td></td><td></td><td>Version XX.xx</td><td></td></thcontro<></thcontrol<></thcontrol<>						Version XX.xx	
84 0 0 0 0 85 0 0 0 0 0 86 0 0 0 0 0 0 87 0 0 0 0 0 0 0 88 0 0 0 0 0 0 0 0 89 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
85 0 0 0 0 86 0 0 0 0 87 0 0 0 0 87 0 0 0 0 88 0 0 0 0 0 89 0 0 0 0 0 0 80 0 0 0 0 0 0 0 91 0 0 0 0 0 0 0 92 0 0 0 0 0 0 0 93 0 0 0 0 0 0 0 93 0 <t< td=""><td>83</td><td></td><td></td><td>0</td><td>0</td><td>0</td><td></td></t<>	83			0	0	0	
86 0 0 0 0 87 0 0 0 0 88 0 0 0 0 89 0 0 0 0 90 0 0 0 0 91 0 0 0 0 92 0 0 0 0 0 92 0 0 0 0 0 0 94 1044 Material additions 0 0 0 0 94 1044 0 0 0 0 0 0 95 0 0 155367 0 155367 0 155367 96 0 0 0 0 0 0 0 96 0 0 0 0 0 0 0 97 0 0 0 0 0 0 0 0	84			0	0	0	
97 0 0 0 0 88 0 0 0 0 89 0 0 0 0 90 0 0 0 0 91 0 0 0 0 92 0 0 0 0 93 0 155567 0 155367 95 1041 Additions 155567 0 155367 96 1041 Additions 155367 0 155367 97 0 0 0 0 0 90 0 and disposal of assats per 16 - 30117 30117 90 0 and disposal of assats per 16 - 0 0 100 betact: - 0 0 101 betact: - 0 0 0 102 betact: - 0 0 0 103 betact: - 0 0	85			0	0	0	
88 0 0 0 0 99 0 0 0 0 90 0 0 0 0 91 0 0 0 0 92 0 0 0 0 92 0 0 0 0 93 Tatal Material additions 0 0 0 94 Total Additions 0 0 0 0 95 Other additions less than materiality level 155567 0 155367 96 Total Additions - 0 0 0 90 Gain on disposal of assets per I/s - 0 0 0 910 Defection - 0 0 0 0 910 Defections in in meetions adiadiation or an inform Porton Form T661 - 0 0 910 Defections of finitron adia statements total - 0 0 0 910 Defections: (Please ex	86			0	0	0	
88 0 0 0 0 99 0 0 0 0 90 0 0 0 0 91 0 0 0 0 92 0 0 0 0 92 0 0 0 0 93 Tatal Material additions 0 0 0 94 Total Additions 0 0 0 0 95 Other additions less than materiality level 155567 0 155367 96 Total Additions - 0 0 0 90 Gain on disposal of assets per I/s - 0 0 0 910 Defection - 0 0 0 0 910 Defections in in meetions adiadiation or an inform Porton Form T661 - 0 0 910 Defections of finitron adia statements total - 0 0 0 910 Defections: (Please ex	87			0	0	0	
89 0 0 0 0 91 0 0 0 0 92 0 0 0 0 93 0 0 0 0 93 0 0 0 0 93 0 0 0 0 94 Total Additions 155367 0 155367 95 Total Additions 155367 0 155367 97 B additons - 30117 30117 98 Gain on disposal of assets per Vis - - 0 90 Deduct: - - 0 0 101 Terminal loss from Schedule 8 - - 0 0 102 Scentific research expenses claimed in year from Form T661 - - 0 0 103 Scentific research expenses claimed in year from Form T671 - 0 0 0 106 Onter inconone from subsidiatements -				0			
90 0 0 0 0 91 0 0 0 0 92 0 0 0 0 95 Other additions 0 0 0 0 96 Total Additions 155367 0 155367 96 Total Additions 0 0 0 0 98 Definer additions 0 0 155367 0 155367 97 155367 0 155367 0 155367 0 155367 98 Deduct: 30117 30117 30117 0 0 100 Depreciation in inventions; and or prore year - 0							
91 0 0 0 92							
92 0 0 0 0 94 Total Material additions 0 0 0 95 Other additions less than materiality level 1553867 0 1553867 95 Other additions 1553867 0 1553867 96 Decluid: 30117 30117 100 Dividends not taxable under section 83 - - 0 101 Decluid: 30117 30117 30117 102 Depreciation in inventory, and of prory year - - 0 103 Scientific research expanses claimed in year from Form T661 - 0 0 103 Scientific research expanses claime in year from Form T661 - 0 0 103 Scientific research expanses claime in year from Form T661 - 0 0 104 Bad obt - 0 0 0 0 106 Scientific reveronment trust - 0 0 0 108 Cherin come from finanoial statements </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>						-	
93 1 0							
94 Total Material additions 0 0 0 95 Other additions 155387 0 155387 96 Total Additions 0 155387 0 155387 97 155387 0 155387 0 155387 97 155387 0 155387 0 155387 98 Deduct: 0 0 0 0 98 Deduct: 0 0 0 0 100 Dividends not taxable under section 83 - 0 0 0 102 Depreciation in inventory, and of prory year - 0 0 0 0 103 Scientific research expanses claimed in year from Form T661 - 0				0	0	0	
95 Other additions 155367 0 155367 97 Instantions 155367 0 155367 98 Deduct: - - - - 98 Deduct: - - - - - 99 Gain on disposal of assets per I/s - - - 0 - - 0 0 - 0 0 - 0		Total Matarial additiona		0	0	0	
96 Total Additions 155367 0 155367 97 Call and disposal of assets per f/s - 30117 30117 100 Dividends not taxable under section 83 - - 00 101 Derminal loss from Schedule 8 - - 00 102 Depreciation in inventory, end of prior year - 00 0 103 Scheriftic research expenses claimed in year from Form T661 - 00 0 103 Scheriftic research expenses claimed in year from Form T661 - 00 0 105 Book income of joint venture or partnernhip - - 00 0 106 Contributions to a qualifying environment trust - - 0 0 107 Contributions in explain in detail the nature of the item) - - 0 0 111 - - - 0 0 0 111 - - - 0 0 0 1112 - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
97 B Deduct: 30117 98 Deduct: 30117 90 Gain on disposal of assets per (/s) 30117 101 Terminal loss from Schedule 8 0 102 Depreciation in inventory, end of prior year 0 103 Scientific research expenses claimed in year from Form T661 0 104 Bad debt 0 105 Book income of joint venture or partnership 0 106 Guity in income form subsidiary or affiliates 0 107 Contributions to a qualifying environment trust 0 108 Other income form financial statements 0 109 Other income form financial statements 0 109 Other deductions: (Please explain in detail the nature of the item) 0 111 - 0 0 112 - 0 0 114 - 0 0 115 - 0 0 116 - 0 0 121 Tetal Deductions: 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
98 Defunt: 30117 30117 100 Dividends not taxable under section 83 - 0 0 101 Terminal loss from Schedule 8 - 0 0 102 Depreciation in inventory, end of prior year - 0 0 103 Scientific research expenses claimed in year from Form T661 - 0 0 103 Book in come of point venture or partnership - 0 0 106 Book in come of point venture or partnership - 0 0 106 Diver income from insulations or a qualifying environment trust - 0 0 107 Contributions to a qualifying environment trust - 0 0 108 Diver income from insulations tatterments - 0 0 111 - - 0 0 0 112 - - 0 0 0 113 - - 0 0 0 114 - - 0 <td></td> <td>I otal Additions</td> <td></td> <td>155367</td> <td>0</td> <td>155367</td> <td></td>		I otal Additions		155367	0	155367	
99 Gain on disposal of assets per f/s - 30117 30117 100 Dividends reaction 83 - 0 0 101 Erriminal loss from Schedule 8 - 0 0 103 Scientific research expenses claimed in year from Form T661 - 0 0 103 Scientific research expenses claimed in year from Form T661 - 0 0 104 Book income of pint venture or partnership - 0 0 105 Book income of pint venture or partnership - 0 0 106 Centributions to a qualitying environment trust - 0 0 108 Other income from financial statements - 0 0 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 0 0 110 - 0 0 0 0 0 0 111 - - 0 0 0 0 0 114 - - 0 0 0 0 0 0 0 <td< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	-						
100 Dividends not taxable under section 83 - 0 101 Terminal Joss from Schedule 8 - 0 103 Scientific research expenses claimed in year from Form T661 - 0 104 Bad debt - 0 105 Book income of pint venture or partnership - 0 106 Book income of mol subsidiary or affiliates - 0 107 Contributions to a qualifying environment trust - 0 108 Ober income from subsidiary or affiliates - 0 109 Ober a douctions: (Please explain in detail the nature of the item) - 0 109 Ober a douctions: (Please explain in detail the nature of the item) - 0 111 - - 0 0 112 - 0 0 0 113 - - 0 0 114 - - 0 0 115 - 0 0 0 116 - 0<							
101 Terminal loss from Schedule 8 - 0 102 Deprediation in inventory, end of prior year - 0 103 Scientific research expenses claimed in year from Form T661 - 0 104 Bad debt - 0 105 Book income of joint venture or partnership - 0 106 Equity in income from subsidiary or affiliates - 0 108 Other income from financial statements - 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 110 - 0 0 111 - 0 0 112 - 0 0 113 - 0 0 114 - 0 0 115 - 0 0 116 - 0 0 117 - 0 0 118 - 0 0 119 - 0 0 120 - 0 0 121 - 0 0 122 -			_	30117			
102 Depreciation in inventory, and of prior year - 0 103 Scheruffic research expenses claimed in year from Form T661 - 0 104 Bad debt - 0 105 Schoruffic research expenses claimed in year from Form T661 - 0 105 Book income of joint venture or partnership - 0 0 105 Other income from subsidiary or affiliates - 0 0 107 Contributions to a qualifying environment trust - 0 0 108 Other income from financial statements - 0 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 0 111 - - 0 0 0 112 - - 0 0 0 114 - - 0 0 0 115 - - 0 0 0 116 - - 0 0 0 117 - - 0 0 0 0							
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107 Contributions to a qualifying environment trust - 0 108 Other income from financial statements - 0 109 Inter income from financial statements - 0 110 - 0 0 111 - 0 0 112 - 0 0 113 - 0 0 114 - 0 0 115 - 0 0 116 - 0 0 117 - 0 0 118 - 0 0 119 - 0 0 120 - 0 0 121 Total Deductions = 30117 0 122 - 0 0 0 123 Recap of Material Deductions: - 0 0 124 0 0 0 0 0 125 0 0 0 0 0 122 0 0 0 0			-			0	
108 Other income from financial statements - 0 109 Other deductions: (Please explain in detail the nature of the item) - 0 111 - 0 0 112 - 0 0 113 - 0 0 114 - 0 0 115 - 0 0 116 - 0 0 117 - 0 0 118 - 0 0 119 - 0 0 120 - 0 0 121 Total Deductions - 0 122 - 0 0 123 Recap of Material Deductions: - 0 124 0 0 0 0 125 0 0 0 0 124 0 0 0 0 125 0 0 0 0 126 0 0 0 0 128<	107	Contributions to a qualifying environment trust	-			0	
109 Other deductions: (Please explain in detail the nature of the item) - 0 110 - 0 0 111 - 0 0 112 - 0 0 113 - 0 0 114 - 0 0 115 - 0 0 116 - 0 0 117 - 0 0 118 - 0 0 119 - 0 0 120 - 0 0 121 - 0 0 122 - 0 0 123 Recap of Material Deductions: - 0 124 0 0 0 0 125 0 0 0 0 124 0 0 0 0 125 0 0 0 0 124 0 0 0 0 125 0 0 0 </td <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>0</td> <td></td>			-			0	
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	146	Other deductions less than materiality level		30117			
148		Total Deductions		30117	0	30117	
	148						

A	В	С	D	E	F	G	
1 SECTION 93 PILs TA				L	I	0	
2 Corporate Tax Rates							
3							
4 Income Range		0	200,001	>700,000			
5		to	200,001 to	2100,000			
6	Year	200,000	700,000				
7 Income Tax Rate	- Oui	200,000	100,000				
8 Current year	2002	19.12%	34.12%	36.62%			
9 Capital Tax Rate	2002	0.30%	0111270	0010270			
10 LCT rate		0.225%					
11 Surtax		1.12%					
Ontario Capital Tax							
12 Exemption		5,000,000					
Federal Large							
Corporations Tax		10,000,000					
¹³ Exemption		10,000,000					
14							
15 Income Range		0	225,001	>700,000			
16		to	to				
17	Year	225,000	700,000				
8 Income Tax Rate		,	,				
Income Tax Rates	2003	18.62%	32.12%	36.62%			
used to gross up							
the deferral							
account allowance							
variance							
19							
20			050.004	700.000			
21 Income Range		0	250,001	>700,000			
22 23	Veen	to	to				
	Year	250,000	700,000				
24 Income Tax Rate	2004	10.000/	20.400/	20,020/			
Income Tax Rates	2004	18.62%	32.12%	36.62%			
used to gross up							
the true up							
variance							
20							

	А	В	С	D	E	F	G
1		SECTION 93 PILS TAX GROSS-UP "SIMPIL"	Ű		-	•	Version XX.xx
2		Filing Requirements related to the "SIMPIL" model					
3		Barrie Hydro Distribution Inc.					
4		12/31/2003 Revised April 27, 2009					
5							
6		Documents to be submitted to the Board when filing the Initial Est	imate Colu	mn	informatior	<u>n:</u>	
7		(Stage 1 filing: normally in January of the reporting period)					
8							
	1)	REGINFO spreadsheet					
10							
	2)	TAXCALC spreadsheet					
12							
	3)	CCA schedule prepared for regulatory purposes					
14							
	4)	TAX RATES spreadsheet					
16							
17	5)	Checklist					
18							
19	6)	Electronic format of the SIMPIL spreadsheets					
20							
21		Documents to be submitted to the Board when filing the Deferral A	Account Al	lowa	nce Colum	n informat	ion:
22		(Stage 2 filing: normally in December of the reporting period)					
23							
	1)	REGINFO spreadsheet					
25							
26	2)	TAXCALC spreadsheet					
27				_			
	3)	Revised CCA schedule prepared for regulatory purposes if					
28		changes have been made					
29							
	4)	TAX RATES spreadsheet					
31							
32	5)	Checklist					
33							
34	6)	Electronic format of the SIMPIL spreadsheets					
35							
36		Documents to be submitted to the Board when filing the Ministry of		Colu	imn inform	ation:	
37		(Stage 3 filing: normally in July of the year following the reporting	period)				
38	4				1		
39 40	1)	REGINFO spreadsheet		у			
	0)						
41 42	<u>2)</u>	TAXCALC spreadsheet		у			
	2)						
43	3)	TAXREC, TAXREC 2 spreadsheets		у			
44 45	1			. /			
	4)	TAX RESERVES spreadsheet		у			
46	C \						
47)	BACKGROUND QUESTIONNAIRE spreadsheet		у			
48	()			. /			
49 50	0)	CONTINUITY SCHEDULE OF ACCOUNT # 1562		у			
	7)	Financial statements used to prepare tax returns if different from		у			
51		the audited financial statements previously submitted to the					
51		Board					
	0)			.,			
53 54	0)	TAX RATES worksheet		у			
	0)	Chaoklint		. /			
55 56	9)	Checklist		у			
	40						
57	10)	Electronic format of the SIMPIL worksheets		у			

Schedule 3 Page 13 of 15

	А	В	С	D	E	F	G	Н	1	1	K
4	~			D	L		0	11	1	5	IX .
1		SECTION 93 PILs TAX GROSS-UP	"SIMPIL"								
2		QUESTIONNAIRE									
3		Barrie Hydro Distribution Inc.									
4		12/31/2003 Revised April 27, 2009						Version XX.xx			
5											
6	1	Does the company engage in non-regulat	ed activities?								
7		No									
8											
9											
			a alsin muaatian Od								
10		If the answer to question 1 is "NO", pleas									
11	2	Please identify the types of non-wire oper	rations carried on	by the LDC							
12		Answer:									
13											
14											
15											
16	3	Does the LDC intend to transfer the non-	vire operations to	a separate	legal entity a	and the exp	bected	date?			
17	-	Answer:									
18											
19											
20											
21	4	Please identify the percentage and amount	nt of gross revenu	es arising	from non-wir	e operatioi	ns.				
22		Answer:									
23											
24											
25	5	Please identify the percentage and amount	nt of operating exp	bense incu	rred pertainir	ng to non-v	vire op	erations.			
26		Answer:	· · · ·		-						
27											
28											
29	6	Please identify the percentage and amount	at of doprociation	and canital	Loost allowa		00 00	taining			
30	0			anu capita	COSL allowal	ice expens	es per	laining			
		to non-wire operations.									
31		Answer:									
32											
33											
34	7	Did the company incur any OPEB (Other	Post Employment	Benefits) e	expenditure for	or account	ing an	d tax purposes?			
35		(Please identify the amount.)									
36		Yes - 260,400 is the amount of the expen	diture.								
37		-									
38	8	Did the company have any reserve for ac	counting and tax p	ourposes?	(Please iden	tify the am	ount.)				
39	-	Yes - there was 282,855 in reserves			(,	,				
40											
40											
41											
	-	OTHER PERTINENT INFORMATION:									
43	9	Did the LDC incur any transition costs?									
44		Yes									
45											
46											
47		If the answer to question 9 is "NO", pleas	e skip question 10	and 11.							
48	10	Please identify the amount of transition c	osts recovery rece	eived from	consumers of	during the r	reporti	ng period.			
49		Answer:									
50		Transition costs recovered from consumers	s \$91 895								
51			- +01,000								
52	11	Please identify the amount of transition c	osts deducted for	accounting	a and tax pur	00505					
	- 11		Usis deducted for	accounting	y anu tax pur	puses.					
53		Answer:	A		T						
54			Accounting		<u>Tax</u>						
55		Amortization/CCA claimed	251,793		245,068						
56		Other expensed	0		0						
57		Total	251,793		245,068						
58		Transition costs capitalized	0		0						
_		Incurred prior to October 1, 2001 & non-	0		0						
59		deductible for tax purposes	0		U						
79		acaronine ini ray harhoses									

	А	В	С	D	E	F	G	Н	l	J	K	L	М	N O
1	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"											
2	Analysis of Account 1562: Deferred Payment in lieu of Taxes													
3			_											
4														
5	Barrie Hydro Distribution Inc.													
6	12/31/2003 Revised April 27, 2	2009												
7														
8														
9	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006	
10	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		12/31/2006	Total
11														
12	Opening balance:	Π			1,136,416		1,608,305		1,391,372		1,495,255		1,495,255	0
	Initial Estimate PILs Rate	+/-												
13	Adjustment(1)		1,129,825		3,666,285		4,796,110		0					9,592,220
	Deferral Account Variance	+/-												
14	PILs Rate Adjustment(2)				0									0
	Deferral Account Entry (True	+/-												
	up adjustments) (3)		0		136,041		122,608		103,883					362,532
16	Carrying charges	+/-	6,591		115,949		88,352		0					210,892
. –	PILs collected from	-												
	customers				3,446,386		5,224,003		0					8,670,389
18							4 0 0 4 0 7 0							
	Ending balance:		1,136,416		1,608,305		1,391,372	, ,	1,495,255		1,495,255		1,495,255	1,495,255
20														
	Note:													
	The purposes of this worksheet													
	For explanation of Account 156	2 plea	se refer to Acc	coun	ting Procedure	es Ha	andbook for E	lectr	ic Distribution	Util	ities			
24	—													
	Please identify the accountin	g met	hod used to a	icco	ount for the PI	Ls re	ecovery.							
	Answer: Method #3													
28 29														
	(1) in the Initial Estimate Calum	המין מ	or Inclusion in	Det	boo Dort III of t	ho T		a da	hoot					
	30 (1) in the Initial Estimate Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet 31 (2) in the Deferral Account Variance Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet 41 (2) in the Deferral Account Variance Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet 41 (2) in the Deferral Account Variance Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet 41 (2) in the Deferral Account Variance Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet 41 (2) in the Deferral Account Variance Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet 41 (2) (2) (2) (2) (2) (2) (2) (2) (2) (2)													
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33	(3) IT the Ministry of Finance va	anance				, га		1704		eel				
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	А	В	С	D	E
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"				Version 2004.2
	REGULATORY INFORMATION (REGINFO)				RRR # 2.1.8
3	Utility Name: Barrie Hydro Distribution Inc.				
4	Reporting period: Dec. 31, 2004 Revised April 27, 2009				
5					
	Days in reporting period:	366	days		
	Total days in the calendar year:	366	days		
8 9	PACKOPOLIND				
	BACKGROUND Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	yes	
15				,	
	Was the utility recently acquired by Hydro One		X / N 1		
15	and now subject to s.89 & 90 PILs?		Y/N	no	
	Is the utility a non-profit corporation?		Y/N	no	
	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	yes	
	shared among the corporate group?	LCT	Y/N	no	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		99%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23			Data	40.04.0004	
24	Accounting Year End		Date	12-31-2004	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30	Data Daga (wirag ank)			100 001 007	
02	Rate Base (wires-only)			108,021,367	
33	Common Equity Ratio (CER)			45.00%	
-	1-CER			55.00%	
50				0.000/	
00	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
	Market Adjusted Revenue Requirement			8,961,453	
43	1999 return from RUD Sheet #7			3,237,888	3,237,888
	Total Incremental revenue			5,723,565	
46 47	Input: Board-approved dollar amounts phased-in Amount allowed in 2001			1 007 955	1 007 955
47	Amount allowed in 2001 Amount allowed in 2002			1,907,855 1,907,855	
49	Amount allowed in 2002 Amount allowed in 2003 and 2004 (will be zero due to Bill 210			1,307,033	
50	unless authorized by the Minister and the Board)			0	0
51					0
52					0
53	Total Regulatory Income				7,053,598
54					
	Equity		-	48,609,615	
56	Deturn at target DOF			4 000 000	
57 58	Return at target ROE			4,802,630	
-	Debt		ľ	59,411,752	
60				J3,411,7JZ	
	Deemed interest amount in 100% of MARR			4,158,823	
62			l l	.,	
	Phase-in of interest - Year 1 (2001)			2,388,032	
64	((D43+D47)/D41)*D61	-			
	Phase-in of interest - Year 2 (2002)			3,273,427	
66	((D43+D47+D48)/D41)*D61		-		
	Phase-in of interest - Year 3 (2003) and forward			3,273,427	
68	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
69 70					hedule 4
70				Page	e 1 of 16

Instruction Initial	<u> </u>	Α	В	С	D	E F	G	н	1	J	К	1
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3 TAX CALCULATIONS (TAXCALC) Version 204 Version 204 Version 204 6 REP 21.5 - <td></td>												
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Image 21.5 Version 2004 S Version 2004 Version 2004 S Version 2004 S S S S S S S S S S S S S S S S S S											(June)	
6 S S S Column 8 Reporting period: Bes. 31, 2004 Revised April 27, 2009 3806 days in porting period: Bes. 31, 2004 Revised April 27, 2009 Column Formal Column 10 Days in porting period: Bes. 31, 2004 Revised April 27, 2009 3806 days in porting period: Bes. 31, 2004 Revised April 27, 2009 Formal Formal </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>N O</td> <td>Explanation</td> <td></td> <td></td>									N O	Explanation		
Image: Description of the calendar year: Column Column B pays in reporting period: 366 days Boys Boys </td <td></td> <td>NNN # 2.1.0</td> <td></td> <td>\$</td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td></td> <td></td> <td></td>		NNN # 2.1.0		\$					\$			
B Reporting period: Column Column 0 Days in period: Box Form	-	Itility Name: Barrie Hydro Distribution Inc		Ψ					Ψ		Ψ	
Dip by in reporting period: 366 dyn Image: State and											Column	
10 Total days in the calendar year: 366 days I I From 11 LCORPORATE INCOME TAXES I I TAXREC I TAXREC 12 Is provide to the second secon			366	dave								
The TAKREC 12 COPPORATE INCOME TAXES I TAKREC 13 COPPORATE INCOME TAXES I I TAKREC 13 Income REGINFO E53 1 7,053,559 I I 16 Income REGINFO E53 1 7,053,559 I I 16 Income REGINFO E53 1 7,053,559 I I 18 Income REGINFO E53 1 7,053,559 I I I 18 Income REGINFO E53 1 7,053,559 I I I I 18 Income REGINFO Accuration 2 5,280,700 I												
12 CORPORATE INCOME TAXES Image: Comparison of Anomic		Total days in the calendar year.	300	uays								
13 DCORPORATE INCOME TAKES Image: Control of the contr			-								TAANEO	
14			-									
15 Regulatory Net Income REGINFO ES3 1 7.0553598 4.394248 11,447,84 17 BOOK TO TAX ADUSTNENTS		I) CORFORATE INCOME TAXES										
16		Bagulatany Nat Income, RECINEO EE2	1	7 052 509					4 204 249		11 447 946	
17 BOCK TO TAX ADJUSTMENTS Image: Constraint of the second s		Regulatory Net Income REGINFO E53		7,053,598					4,394,248		11,447,640	
18 Image: Constraint of the second seco			-									
19 Additions: 10		BOOK TO TAX ADJUSTMENTS	-					_				
20 Deprecision & Amonization 2 \$ \$ \$290,709 1 1 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	Additional					-					
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50 BLENDED INCOME TAX RATE Image: constraint of the state of			-	3,007,240	-				3,702,170	Delore 1033 0/1	0,570,742	
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54 Image: constraint of the system of th				1 022 706			+ $+$	_	1 446 669	Actual	2 200 264	
55 Image: constraint of the system of th				1,933,790			+ +	+	1,440,308	Acidal	3,300,304	
56 Miscellaneous Tax Credits 14 0 0 Actual 57 1 1,933,796 1,446,568 Actual 3,380,36 58 Total Regulatory Income Tax 1,933,796 1,446,568 Actual 3,380,36 59 1 1 1 1 1 1 1 1 60 1 </td <td></td> <td><u> </u></td> <td>+</td> <td></td> <td></td> <td></td> <td>+ +</td> <td>+</td> <td></td> <td></td> <td></td> <td></td>		<u> </u>	+				+ +	+				
57 1,933,796 1,446,568 Actual 3,380,36 59 1,933,796 1 1,446,568 Actual 3,380,36 60 1 <		Missellensous Tax Cradita	4.4				+ $+$	_		A		
59 60 61 <td< td=""><td>20</td><td></td><td>14</td><td></td><td></td><td></td><td>+</td><td>+</td><td>0</td><td>Actual</td><td>0</td><td></td></td<>	20		14				+	+	0	Actual	0	
59 60 61 <td< td=""><td>57</td><td></td><td></td><td></td><td></td><td></td><td>+</td><td></td><td></td><td></td><td></td><td></td></td<>	57						+					
60 61 ID CAPITAL TAXES 61<		I otal Regulatory Income Tax		1,933,796					1,446,568	Actual	3,380,364	
61 II) CAPITAL TAXES III IIII CAPITAL TAXES 62 IIIIII IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII							+					
62 Image: Constraint of the second seco							+					
63 Ontario Image: Contract of the second se		II) CAPITAL TAXES	1				+					
64 Base 15 108,021,367 25,283,563 133,304,93		- · ·	1				+					
			1						-			
											133,304,930	
		Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000					-30,752		4,969,248	
		Taxable Capital		103,021,367					25,252,811		128,335,682	
67			1									
		Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%					0.0000%		0.3000%	
69								T				
		Ontario Capital Tax		309,064					75,943		385,007	
71 71 71 71 71 71 71 71 71 71 71 71 71 7												
72 Federal Large Corporations Tax	72	Federal Large Corporations Tax										
73 Base 18 108,021,367 17,774,018 125,795,38	73	Base	18	108,021,367					17,774,018		125,795,385	
	74	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3							40,000,000		50,000,000	
					1	l	11				75,795,385	
					1	l	11					
		Rate - Tax Rates - Regulatory, Table 1; Actual. Table 3	20	0.2250%	1	l	11		-0.0250%		0.2000%	
							1 1					
		Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	1	220.548					-68,957		151,591	
			21								106,366	
				00,001	+	1	1 1	+	50,200			
		Net LCT		164 467			+ +	+	-18 672		45,225	
			1	107,707			+ +	+	10,072		-0,220	
		<u> </u>					<u> </u>				I	

	A	В	С	D	Е	F	G	н	1	J	K L	
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial	-	_	·			M of F	M of F	M of F	-
	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)								Variance	Variance	(1)	
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
6	RRR # 2.1.8		\$						\$		Version 2004.2 \$	
-	III) INCLUSION IN RATES		Ŷ						Ŷ		÷	
85												_
	Income Tax Rate used for gross- up (exclude surtax)		37.50%									
87		22	3,094,074							A attual 2004	2,200,204	
	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22	263,147							Actual 2004 Actual 2004	3,380,364 45,225	_
90	Ontario Capital Tax (no gross-up since it is deductible)	24	309,064							Actual 2004	385,007	_
91												
92												
93	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	3,666,285							Actual 2004	3,810,596	
94 95	RAM DECISION											
96												-
	IV) FUTURE TRUE-UPS											_
98	IV a) Calculation of the True-up Variance								DR/(CR)			
	In Additions:											
	Employee Benefit Plans - Accrued, Not Paid	3							0			
	Tax reserves deducted in prior year Reserves from financial statements-end of year	4							282,855 212,897			
	Regulatory Adjustments	4 5							-84,299			_
	Other additions "Material" Items TAXREC	6					-+		-04,299			1
105	Other additions "Material" Items TAXREC 2	6							0			
	In Deductions - positive numbers				\neg							
	Employee Benefit Plans - Paid Amounts	8							72,739			4
	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9 10			-+				0 -12,645		<u>├</u> ───	-
	Interest Adjustment for tax purposes (See Below - cell I204)	10							-12,645			-
111	Tax reserves claimed in current year	4							212,897			1
	Reserves from F/S beginning of year	4							282,855			
	Contributions to deferred income plans	3							0			
114	Contributions to pension plans Other deductions "Material" Items TAXREC	3 12						_	0			_
	Other deductions "Material" Item TAXREC 2	12							0			
117												_
118	Total TRUE-UPS before tax effect	26					=		-144,393			
119												
-	Income Tax Rate (excluding surtax) from 2004 Utility's tax return						х		35.00%			_
121	Income Tax Effect on True-up adjustments						_		-50,538			_
123									00,000			_
124	Less: Miscellaneous Tax Credits	14							0			_
125												
126	Total Income Tax on True-ups								-50,538			
127	Income Tax Rate used for gross-up (exclude surtax)								35.00%			_
120	income tax reale used for gross-up (exclude surfax)								33.0078			
	TRUE-UP VARIANCE ADJUSTMENT								(77,750)			_
131												
	IV b) Calculation of the Deferral Account Variance caused by											
	changes in legislation											
133												
124	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)							=	5,007,240			
134	esumate columny							-	5,007,240		<u> </u>	-
	REVISED CORPORATE INCOME TAX RATE							х	36.12%			1
137												
	REVISED REGULATORY INCOME TAX							=	1,808,615			\square
139	Less: Revised Miscellaneous Tax Credits							_	0		├	4
140								-	0		<u> </u>	-
142	Total Revised Regulatory Income Tax				-+			=	1,808,615			\neg
143	× ·											
	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell			Ī		Ī	[
	C58)							-	1,933,796			-
145 146	Regulatory Income Tax Variance							=	(125,181)			-
140								-	(120,101)			
148	Ontario Capital Tax											
149	Base							=	108,021,367			
	Less: Exemption from tab Tax Rates, Table 2, cell C39							-	5,000,000			_
151 152	Revised deemed taxable capital							=	103,021,367		<u>├</u> ───┤─	-
	Rate - Tab Tax Rates cell C54							х	0.3000%			-
154					_		_					
	Revised Ontario Capital Tax							=	309,064			
<u> </u>	Less: Ontario Capital Tax reported in the initial estimate column (Cell			T	T	T	T	T				
	C70) Regulatory Ontario Capital Tax Variance							-=	309,064 0		├	4
157	Negulalory Unland Capital 1 dx Validille							-	0		<u> </u>	-
	Federal LCT											1
160	Base								108,021,367			
	Less: Exemption from tab Tax Rates, Table 2, cell C40]		[-	-	50,000,000		L	
_	Revised Federal LCT							=	58,021,367			-
163											I I	

1 Description variable in the initial example of th		А	В	С	D	Е	F	G	н		J	К	L
2 DEFRRAL/VARIANCE ACCOUNTS Estimate I Filing	1					_	-	-		M of F			
3 TAX CALCULATIONS (TAXCALC) Variance Variance </td <td></td>													
Image Image <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3</td><td></td><td></td><td></td></th<>										3			
S RF # 2.1.8 C S I I Version 2004.2 6 S I S I S I S I S I												(June)	
6 mathematical sector S I S											Explanation		
164 Rate (as a result of legislative changes) tab Tax Rates' cell CS1 0 0.2000% 0 165 116,043 1 16,043 0 0 176 176,055 59,062 0 0 0 0 170 Icss: Federal LCT Yanance 0 <t< td=""><td></td><td></td><td></td><td>\$</td><td></td><td></td><td></td><td></td><td></td><td>\$</td><td></td><td></td><td></td></t<>				\$						\$			
165	_	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51		Ŧ								Ť	
166 Gross Anount 1 1 116.043 1 171 Diss: Federal surax 1 1 50.081 1 188 Revised Net LCT 1 1 1 1 1 1 189 1 </td <td></td>													
167 Less: Federal LCT - 56,081 - 168 168 Revised Net LCT - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 164,467 - 162 - 164,467 - 162 - 164,467 - 162 - 164,467 - 162 - 164,467 - 162 -		Gross Amount								116.043			
168 Beylesd Net LCT = 59,982 = 10 169 - 164,467 - 164,467 - 170 Issignatory Federal LCT Variance - 164,467 - 164,467 - 171 Regulatory Federal LCT Variance - 164,467 - - 164,467 - - 172 Atrual Income Tax Ratio used for gross-up (exclude surtax) - - 164,467 - - - 170 - 174 -<									-	56.081			
169 164,467 170 Regulatory Federal LCT variance 164,467 171 Regulatory Federal LCT variance 164,467 171 Regulatory Federal LCT Variance 164,467 <	168	Revised Net LCT							=				
170. Less: Federal LCT reported in the initial estimate column (Cell C82) Image: Column Call Call Call Call Call Call Call Cal													
172 Image: Construct on the stress of th		Less: Federal LCT reported in the initial estimate column (Cell C82)							-	164,467			
172 Image: Construct on the stress of th	171	Regulatory Federal LCT Variance							=	(104,505)			
174 174 174 175 1										· · · · ·			
174 174 174 175 1	173	Actual Income Tax Rate used for gross-up (exclude surtax)								35.00%			
176 LCT (grossed-up) + (160,777) 177 Ontario Capital Tax + 0													
176 LCT (grossed-up) + (160,777) 177 Ontario Capital Tax + 0	175	Income Tax (grossed-up)							+	(192,586)			
177 Ontario Capital Tax + 0									+	(160,777)			
179 DEFERRAL ACCOUNT VARIANCE ADJUSTMENT Image: constraint of the state of									+	0			
180 Image: control of the second	178												
181 TRUE-UP VARIANCE (from cell H30) Image: constraint of the second secon	179	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT							=	(353,364)			
182 Image: Control of the second	180												
183 Total Deferral Account Entry (Positive Entry = Debit)	181	TRUE-UP VARIANCE (from cell I130)							+	(77,750)			
184 (Deferral Account Variance + True-up Variance) Image: Constraint of the constraint of th	182	· · ·											
184 (Deferral Account Variance + True-up Variance) Image: Constraint of the constraint of th	183	Total Deferral Account Entry (Positive Entry = Debit)							=	(431,114)			
185 186 187 188 1	_									(- , , ,			
186 Image: constraint of the second seco													
188 V) INTEREST PORTION OF TRUE-UP Image: Caused By Phase-in of Deemed Debt Image: Caused By Phase-in of Deemed Debt Component of MARR in rates Image: Caused By Phase-in of Deemed Debt Image: Caused By Ph													
188 V) INTEREST PORTION OF TRUE-UP Image: Caused By Phase-in of Deemed Debt Image: Caused By Phase-in of Deemed Debt Component of MARR in rates Image: Caused By Phase-in of Deemed Debt Image: Caused By Ph	187												
189 Variance Caused By Phase-in of Deemed Debt Image: Caused By Phase-in of Deemed Debt Phase-in of Deemed Debt Image: Caused By Phase-in of Deemed Debt Phase-in of Deemed Debt Image: Caused By Phase-in of Deemed Debt Phase-in of Deemed Debt Image: Caused By Phase-in of Deemed Debt Phase-in of Deemed Debt Image: Caused By Phase-in of Deemed Debt Phase-in of Deemed Debt Image: Caused By Phase-in	-	V) INTEREST PORTION OF TRUE-UP											
190 191 Total deemed interest (REGINFO) 1													
192 Interest phased-in (Cell C36) Image: Carry forward to Cell I110) I													
192 Interest phased-in (Cell C36) Image: Carry forward to Cell I110) I	191	Total deemed interest (REGINFO)								4,158,823			
193 Image: Control of the series of debt component of MARR in rates Image: Control of the series of debt component of MARR in rates Image: Control of the series of debt component of MARR in rates Image: Control of the series of debt component of MARR in rates Image: Control of the series of debt component of MARR in rates Image: Control of the series of debt component of MARR in rates Image: Control of the series of the se	192	Interest phased-in (Cell C36)								3,273,427			
195according to the Board's decisionImage: Second se	193												
195according to the Board's decisionImage: Second se		Variance due to phase-in of debt component of MARR in rates								885,395			
196197Other Interest Variances (i.e. Borrowing Levels198198199 <td></td>													
198 Above Deemed Debt per Rate Handbook) Image: Image	196												
198 Above Deemed Debt per Rate Handbook) Image: Image	197	Other Interest Variances (i.e. Borrowing Levels											
200 Total deemed interest (REGINFO CELL D61) Image: Constraint of the constra	198	Above Deemed Debt per Rate Handbook)											
200 Total deemed interest (REGINFO CELL D61) Image: Constraint of the constra	199	Interest deducted on MoF filing (Cell K36+K41)								3,285,422			
202 Variance caused by excess debt 0 0										4,158,823			
203				-							-		
204 Interest Adjustment for Tax Purposes (carry forward to Cell I110) 0 0 0 0 205 0 0 0 0 0 0 0 206 0 0 0 0 0 0 0 0 206 0 <td< td=""><td>202</td><td>Variance caused by excess debt</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td></td<>	202	Variance caused by excess debt								0			
205 206 <td>203</td> <td>·</td> <td></td>	203	·											
Total Interest Variance Image: Constraint of the second seco	204	Interest Adjustment for Tax Purposes (carry forward to Cell I110)								0			
	206	Total Interest Variance								885,395			
	207												

A	D	0	6	- 1
A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	B	C M of F	D Non-wires	E Wires-only
	LINE			
			Emmauons	Tax Return
				Return
KKK # 2.1.0		Ketum		Version 2004.2
Section A: Identification:				Ver3ion 2004.2
		366	davs	
Number of days in taxation year.		500	uays	
Please enter the Materiality Level :		121 524	< - enter materiality	
	Y/N	121,024		
		(orksheet.)		
		ionioneeu)		
Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K				
Section B: Financial statements data:				
Input unconsolidated financial statement data submitted with Tax re	turns.			
	nterest e	expense and provisi	on for income tax	
Please enter the non-wire operation's amount as a positive number,	the pro	gram automatically	treats all amounts	
Income:				
Energy Sales	+	97,782,637		97,782,637
Distribution Revenue	+	25,423,671		25,423,671
Other Income	+	3,342,153		3,342,153
Miscellaneous income	+			0
	+			0
Revenue should be entered above this line				
Costs and Expenses:				
Cost of energy purchased	-	97,782,637		97,782,637
Administration	-	6,304,717		6,304,717
Customer billing and collecting	-			0
Operations and maintenance	-	4,104,028		4,104,028
Amortization	-	6,909,233		6,909,233
Ontario Capital Tax	-			0
	-			0
	-			0
	-			0
	-			0
Net Income Before Interest & Income Taxes EBIT	=	11,447,846	0	11,447,846
Less: Interest expense for accounting purposes	-	3,285,422		3,285,422
	-			3,900,000
	=	4,262,424	0	4,262,424
(loss) per financial statements on Schedule 1 of the tax return.)				
Continue Co. Recompiliation of accounting income to touch la incom				
	ne			
	+			
Federal large corporation tax		2 000 000	-	2 000 000
		3,900,000	0	3,900,000
	+			0
Depreciation & Amortization	+ +	3,900,000 6,909,233	0	
Depreciation & Amortization Employee benefit plans-accrued, not paid	+ + +	6,909,233	0	0 6,909,233 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year	+ + + + +	6,909,233 282,855	0 0 0	0 6,909,233 0 282,855
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year	+ + + + +	6,909,233 282,855 212,897	0 0 0 0	0 6,909,233 0 282,855 212,897
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments	+ + + + + +	6,909,233 282,855 212,897 2,429,847	0 0 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2	+ + + + + +	6,909,233 282,855 212,897 2,429,847 0	0 0 0 0 2,429,847 0	0 6,909,233 0 282,855 212,897 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments	+ + + + + +	6,909,233 282,855 212,897 2,429,847	0 0 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+ + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615	0 0 0 2,429,847 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2	+ + + + + +	6,909,233 282,855 212,897 2,429,847 0	0 0 0 0 2,429,847 0	0 6,909,233 0 282,855 212,897 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal	+ + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615	0 0 0 2,429,847 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions)	+ + + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615	0 0 0 2,429,847 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447	0 0 0 2,429,847 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615	0 0 0 2,429,847 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447	0 0 0 2,429,847 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447	0 0 0 2,429,847 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447	0 0 0 2,429,847 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447	0 0 0 2,429,847 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447	0 0 0 2,429,847 0 0 2,429,847	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800	0 0 0 2,429,847 0 0 2,429,847 6,800	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800	0 0 0 2,429,847 0 0 2,429,847 6,800	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 6,800	0 0 0 2,429,847 0 0 2,429,847 6,800	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 6,800	0 0 0 2,429,847 0 0 2,429,847 6,800	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 2,12,897 2,429,847 0 151,615 13,886,447 6,800 6,800 13,893,247	0 0 0 2,429,847 0 0 2,429,847 6,800	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 6,800 13,893,247 0	0 0 0 2,429,847 0 0 0 2,429,847 6,800 6,800 2,436,647 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 13,893,247 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2,429,847 0 0 2,429,847 6,800 6,800 2,436,647 0 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 6,800 13,893,247 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2,429,847 0 0 0 0 2,429,847 6,800 6,800 2,436,647 0 0 0 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 6,800 13,893,247 0 0 0 0 0 0 0 0 0	0 0 0 2,429,847 0 0 2,429,847 6,800 6,800 2,436,647 2,436,647 0 0 0 0 0	0 6,909,233 0 0 282,855 212,897 0 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 6,800 13,893,247 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2,429,847 0 0 0 0 2,429,847 6,800 6,800 2,436,647 0 0 0 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 6,800 13,893,247 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2,429,847 0 0 0 0 2,429,847 6,800 6,800 2,436,647 2,436,647 0 0 0 0 0 0 0 0 0 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions Recap Material Additions:	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 13,893,247 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2,429,847 0 0 2,429,847 6,800 6,800 2,436,647 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	6,909,233 282,855 212,897 2,429,847 0 151,615 13,886,447 6,800 13,893,247 0 6,800 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2,429,847 0 0 0 2,429,847 6,800 6,800 2,436,647 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 6,909,233 0 282,855 212,897 0 0 151,615 11,456,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	TAX RETURN RECONCILIATION (TAXREC) (for "wires-only" business - see s. 72 OEB Act) RR # 2.1.8 Section A: Identification: Utility Name: Barrie Hydro Distribution Inc. Reporting period: Dec. 31, 2004 Revised April 27, 2009 Taxation Year's start date: Taxation Year's end date: Number of days in taxation year: Please enter the Materiality Level : (0.25% x Rate Base x CER) (0.25% x Rate Gase x CER) (Please complete the questionnaire in the Background question? (Please carry forward Wires-only Data to Tab "TAXCALC" Column K Section B: Financial statements data: Input unconsolidated financial statement data submitted with Tax re The actual categories of the income statements should be used. If required please change the descriptions except for amortization, ir Please enter the non-wire operation's amount as a positive values in TAXREC	TAX RETURN RECONCILIATION (TAXREC) (for "wires-only" business - see s. 72 OEB Act) RR # # 2.1.8 Section A: Identification: Uillity Name: Barrie Hydro Distribution Inc. Reporting period: Dec. 31, 2004 Revised April 27, 2009 Taxation Year's end date: Taxation Year's end date: Number of days in taxation year: Please enter the Materiality Level : (0.25% x Rate Base x CER) Y/N Or other measure (please provide the basis of the amount) Y/N Does the utility carry on non-wires related operation? Y/N Please complete the questionnaire in the Background questionnaire w YN Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K Section B: Financial statements data: Input unconsolidated financial statement data submitted with Tax returns. The actual categories of the income statements should be used. If required please change the descriptions except for amortization, interest et elease enter the non-wire operation's amount as a positive number, the progin the "non-wires elimination column" as negative values in TAXREC and T/ Necense elimination column" as negative values in TAXREC and T/ Neter Income + Other Income + Other Income + Other Income	TAX RETURN RECONCILIATION (TAXREC) Corporate Tax Tax (tor 'wires-only' business - see s. 72 OEB Act) Tax RR# # 2.1.8 Return Section A: Identification: Image: Corporate Corpor	TAX REFURN RECONCLIATION (TAXREC) Corporate Eliminations (for 'wires-only' business - see s. 72 OEB Act) Tax Return RRR # 2.1.3 Return Return Section A: Identification: Return Return Utility Name: Barrie Hydro Distribution Inc. Reporting period: Dec. 31, 2006 Revised April 27, 2009 Responsible and the section of the s

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1 S I	A ECTION 93 PILs TAX GROSS-UP "SIMPIL"	B LINE	C M of F	D Non-wires	E Wires-only	F
			Corporate Tax	Eliminations	Tax	
	or "wires-only" business - see s. 72 OEB Act) RR # 2.1.8		Return		Return	
5					Version 2004.2	
	OOK TO TAX DEDUCTIONS:	-	6,772,590		6,772,590	
97 C	umulative eligible capital deduction	•	1,201		1,201	
	nployee benefit plans-paid amounts ems capitalized for regulatory purposes	-	72,739		72,739 0	
100 R	egulatory adjustments :	-			0	
	CCA	-	708.001	708.001	0	
	other deductions ax reserves - end of year	-	708,001 212,897	708,001 0	212,897	
104 R	eserves from financial statements- beginning of year	-	282,855	0	282,855	
	ontributions to deferred income plans ontributions to pension plans	-			0	
107 In	terest capitalized for accounting deducted for tax	-	191,360	191,360	0	
	aterial deduction items from TAXREC 2 ther deduction items (not Material) from TAXREC 2	-	0 382,505	0 382,505	0	
110			302,303	302,303	0	
111	Subtotal	=	8,624,148	1,281,866	7,342,282	
	ther deductions (Please explain the nature of the deductions) haritable donations - tax basis	-	34,551	34,551	0	
114 G	ain on disposal of assets	-			0	
115 116		-			0	
117		-			0	
118	Total Other Deductions	=	34,551	34,551	0	_
119 120	Total Deductions	=	8,658,699	1,316,417	7,342,282	
21				,,		
122 <u>R</u> 123	ecap Material Deductions:		0	0	0	
124			0	0	0	
125			0	0	0	
126 127			0	0	0	
128 <mark>T</mark> o	otal Other Deductions exceed materiality level		0	0	0	
	ther Deductions less than materiality level otal Other Deductions		34,551 34,551	34,551 34,551	0	
130 10			34,551	34,331	0	
	AXABLE INCOME	=	9,496,972	1,120,230	8,376,742	
	EDUCT: Non-capital loss applied positive number	-			0	
135 1	Net capital loss applied positive number	-			0	
136 137 N	ET TAXABLE INCOME	=	9,496,972	1,120,230	0 8,376,742	
138		-	3,430,372	1,120,200	0,570,742	
	ROM ACTUAL TAX RETURNS		0.070.445		0.070.445	
	et Federal Income Tax (Must agree with tax return) et Ontario Income Tax (Must agree with tax return)	++	2,070,115 1,310,249		2,070,115 1,310,249	
142	Subtotal	=	3,380,364	0	3,380,364	
	ess: Miscellaneous tax credits (Must agree with tax returns) btal Income Tax		3,380,364	0	0 3,380,364	
145			0,000,004	U	0,000,004	
	ROM ACTUAL TAX RETURNS		00.400/		00.40%	
	et Federal Income Tax Rate (Must agree with tax return) et Ontario Income Tax Rate (Must agree with tax return)	-	22.12% 14.00%		22.12% 14.00%	
149	Blended Income Tax Rate		36.12%		36.12%	
150 151 S e	ection D: Detailed calculation of Ontario Capital Tax					
152	Schon B. Betaned Gabriation of Ontario Gapitar Tax					
	NTARIO CAPITAL TAX					
	rom Ontario CT23) AID-UP CAPITAL	\vdash				
156			01 101 07 1		01 101 071	
	aid-up capital stock etained earnings (if deficit, deduct)	+ +/-	61,491,374 10,531,502		61,491,374 10,531,502	
159 Ca	apital and other surplus excluding	+	10,001,002		0	
	appraisal surplus	+	00.001.700		0	
	ans and advances ank loans	++	29,691,732		29,691,732 0	
163 Ba	ankers acceptances	+			0	
	onds and debentures payable	++	25,000,000		25,000,000	
166 Li	en notes payable	+			0	
167 D	eferred credits	+			0	
	ontingent, investment, inventory and similar reserves ther reserves not allowed as deductions	++	6,674,872		0 6,674,872	
170 SI	nare of partnership(s), joint venture(s) paid-up capital	+			0	
171 172 Si	Sub-total	=	133,389,480	0	133,389,480	
Ai	mounts deducted for income tax purposes in excess of amounts	-				
173 bo	poked eductible R&D expenditures and ONTTL costs deferred for income				0	
174 ta					0	
175	Total (Net) Paid-up Capital	=	133,389,480	0	133,389,480	
176 177 FI	LIGIBLE INVESTMENTS					
178						
	onds, lien notes, interest coupons	+			0	_
	ortgages due from other corporations nares in other corporations	++	71,785		0 71,785	
182 Lo	pans and advances to unrelated corporations	+	22,532		22,532	
	igible loans and advances to related corporations nare of partnership(s) or joint venture(s) eligible investments	++			0	
184 SI					0	

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	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	RRR # 2.1.8		Return			
5					Version 2004.2	
186	Total Eligible Investments	=	94,317	0	94,317	
187						

I BECTON 93 PLL * TAX GROSS-UP SIMPL* LINE M of F Non-wires Wires-only 2 TAX RETURN RECONCLLATION (TAXREC) Corporate Eliminations Tax 3 (for 'wires-only' business -see s. 72 OEB Act) Tax Return Version 2004.2 5 (at 'wires-only' business -see s. 72 OEB Act) Return Version 2004.2 18 TAX RETURN RECONCLLATION (TAXREC) Non-wires Peturn 19 Total assets pet balance sheet + 148,799.049 148,799.049 191 Total assets or other liabilities deducted from assets + 148,799.049 0 148,799.049 192 Untract: Investment in partnership(s)/pint venture(s) - - 0 0 198 Cotingent, investment, inventory and similar reserves + 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049 0 148,799.049		A	р	0	D	- 1	F
2 TAX RETURN RECONCLATION (TAREC) Corporate Eliminations Tax 4 RR U1 Tax Return Version 2004.2 10 Version 2004.2 Return Version 2004.2 100 Tax Return Version 2004.2 101 Tatal assets per balance sheet + 146,789.049 101 Tatal assets per balance sheet + 146,789.049 101 Tatal assets per balance sheet + 146,789.049 101 Tatal assets as adjusted - - - 102 Intermediate partnership(c) (point ventury(c) (point asset) + - - 102 Tata assets as adjusted - 146,789.049 - - 102 Control reserves at alward as debulced - - - - - - - 0 103 Chroner debund as debulced - - - - 0 - - - 0 - - - 0 - -	1	A SECTION 93 PILS TAX GROSS-UP "SIMPIL"	B	C M of F	D Non-wires	E Wires-only	г
3 Intro Numeroutly Evaluations are sets as 22 OEB Act) Tax Return 4 RR # 2.1.8 Peturn Version 2004.2 5 Peturn Peturn Version 2004.2 10 OTAL ASSETS Peturn Version 2004.2 101 February Sectors Peturn Version 2004.2 102 Orgages or other labilities deacted from assets Peturn Peturn 103 Stand of peture holy (joint version (s) total assets Peturn Peturn 103 Ordal Assetting Peturn Peturn Peturn 104 Stand of peture holy (joint version (s) total assets Peturn Peturn Peturn 104 Contra deacted from assets Peturn Peturn Peturn Peturn 104 Contra deacted for income tax application deacted for income tax purposes in excess of amounts Peturn Peturn Peturn 104 Contra deacted for income tax application deacted for income tax purposes in excess of amounts Peturn Peturn Peturn 105 Contra deacted for income tax applicatin tockes Peturn			LINL				
4 Return Version 200.2 188 1 148.789,045 148.789,045 189 148.789,045 148.789,045 148.789,045 189 Standard per balance sheet. 4 148.789,045 0 189 Standard from assets 4 148.789,045 0 189 Standard from assets 4 148.789,045 0 148.799,045 189 Catingard, from sasts) - 1 0 148.799,045 0 148.799,045 189 Catingard, from sasts) - 1 0 0 148.799,045 189 Catingard, from sast) - 1 0 0 200 Other reserves not allowed as deductions - 1 0 0 201 Staffard, from assets - 1 0 0 0 202 Staffard, Toppital supplus flooted - 0 0 0 0 0 0 0 0 0 0 0 0					Emmadorio		
138 Total assets per balance sheet + 146,799,049 148,799,049 139 Total assets per balance sheet + 0 0 139 Subtract: Investment in pathemethyle/joint venture(i) (vial assets + 0 0 139 Subtract: Investment in pathemethyle/joint venture(i) + 148,799,049 0 148,799,049 139 Total assets as adjusted = 148,799,049 0 148,799,049 130 Contingent, investment, investment asset) - 0 0 130 Contingent, investment, and smilar reserves + 0 0 1300 Contingent, investment, and smilar reserves + 0 0 1300 Dependunts and ONTT costs deferred - 0 0 230 Subtract: Appression approximation and ONTT costs deferred - 0 0 230 Subtract: Appression approximation and ONTT costs deferred - 0 0 241 Fort Assets = 148,799,049 0 148,799,049 241							
Image Control Accel Series Image Image </td <td>5</td> <td></td> <td></td> <td></td> <td></td> <td>Version 2004.2</td> <td></td>	5					Version 2004.2	
190 Image: Control of the section of the	188						
191 Total assets per balance sheet + 148,799,049 148,799,049 193 Background of the itabilities decided from assets + - 0 193 Background of the itabilities decided from assets + - 0 193 Background of the itabilities decided from assets + - 0 193 Background of the itabilities decided from assets + - 0 193 Data seets as adjusted - - 0 193 Contingent, itabilities decided as decided as + - 0 200 Other reserves not allowed as decided	189	TOTAL ASSETS					
192 Mongages or other isabilies deduced from assets + - - - 193 State of partnership(s) (vir venture(s) - <	190						
1930 Startic 1 0 0 1930 Startic 1 1 0 1 0 1930 Text arease adjusted - 1 1 1 0 0 1 0 0 1 0 0 1 0 0 0 0 0 1 0 0 0 0 1 0 0 1 0	191	Total assets per balance sheet	+	148,799,049		148,799,049	
198 Subtract: Investment in partnership(s)/joint venture(s) - 146.799.049 0 148.790.049 197 Interasets as adjusted = 146.799.049 0 148.790.049 198 Add (if discluded from assets) + - 0 198 Add (if discluded from assets) + - 0 199 Dere reservand allowed as discludes of + 0 0 200 Dere reservand allowed as discludes of - 0 0 201 brinkershamed and ONTI costs deferred - 0 0 205 oricome iax 20 - 0 0 203 district: Appriatil surgius if booked - - 0 0 203 district: Appriatil surgius if booked - 148.799.049 0 148.799.049 203 district: Appriatil surgius if booked - 148.799.049 0 148.799.049 203 trait assets - 148.799.049 0 148.550 0 148.550 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td></t<>						0	
198 Image: Control assets as adjusted 148,790,048 Image: Control assets 197 Image: Control assets Image: Control assets Image: Control assets 198 Control assets Image: Control assets Image: Control assets Image: Control assets 199 Control assets Image: Control assets Image: Control assets Image: Control assets Image: Control assets 190 Control assets Image: Control assets Image: Control assets Image: Control assets Image: Control assets 190 Control assets Image: Control assets							
1987 Total assets as adjusted = 148,789,049 0 148,799,049 1987 4.0 148,799,049 0 148,799,049 1987 4.0 0 0 1987 4.0 0 0 1987 148,799,049 0 0 2000 Other reserves ont allowed as deductions + 0 0 2010 Other reserves ont allowed as deductions + 0 0 2010 Forther reserves ont allowed as deductions + 0 0 2021 Forther adjustments +/ 0 0 0 2023 Adjustant Appraisal surplus flooked - 0 0 0 2030 Total Assets = 148,799,049 0 148,799,049 0 148,799,049 2031 Total Assets = 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 <td< td=""><td></td><td>Subtract: Investment in partnership(s)/joint venture(s)</td><td>-</td><td></td><td></td><td>0</td><td></td></td<>		Subtract: Investment in partnership(s)/joint venture(s)	-			0	
197							
198 Add. (if deduced from assets) - - - 0 198 Chritinger, Hivestment, Inventsom and similar reserves + - 0 0 200 Other reserves not allowed as deductions + - 0 0 200 Other reserves not allowed as deductions - - 0 0 Docked - - 0 0 0 0 Docked - - 0 0 0 0 Subtract. Appraisal surplies if booked - - - 0 0 203 Oral Assets - - 4.4550 0 84.550 204 Total Assets - - 84.550 0 84.550 211 Stabutact: Norance + 133.304.493 0 133.304.932 133.304.932 133.304.932 133.304.932 148.555 128.336.452 0 44.655 128.336.452 0 44.655 128.336.452 128.336.452 128.336.452		Total assets as adjusted	=	148,799,049	0	148,799,049	
198 Contragent, investment, investment, investment, investment Allowance + - 0 200 Other reserves on allowed as deductions + - 0 0 201 Subtract: Amounts deducted for income tax purposes in excess of amounts - - 0 0 202 Outer state Appeliasi surplus if booked - - - 0 0 203 otherat: Appeliasi surplus if booked - - - 0 0 203 otherat: Appeliasi surplus if booked - - - 0 0 203 otherat: Appeliasi surplus if booked - - - 0 0 203 otherat: Maximum of state appeliasi surplus if booked - 14 - 0 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,799,049 0 148,750 0 148,750 0 148,750 0		A state (if all all rates of frame apparts)					
200 Other reserves not allowed as deductions + - - 0 Amounts deducted for income tax purposes in excess of amounts - - 0 0 Deductible R&D expenditures and ONTTI costs deferred - - 0 0 Deductible R&D expenditures and ONTTI costs deferred - - 0 0 Deductible R&D expenditures and ONTTI costs deferred - - 0 0 Deductible R&D expenditures and ONTTI costs deferred - - 0 0 Deductible R&D expenditures and ONTTI costs deferred - - 0 0 Deductible R&D expenditures and ONTTI costs deferred - - 0 0 Deductible R&D expenditures and ONTTI costs deferred - 10 0 0 Deduction Transle - 84.560 0 84.550 0 84.550 Diff - 133.304.930 0 133.304.930 0 133.304.930 Diff totact intrastitic capital = 133.304.930 0 133.304.930						0	
201 Bubrat:							
Amounts deducted for income tax purposes in excess of amounts Deductbile R&D expenditures and ONTTL costs deferred - - 0 2005 double Deductbile R&D expenditures and ONTTL costs deferred - - 0 2005 durit come tax - 0 0 2005 durit come tax - 84,550 0 84,550 211 212 bashe fabrica - 84,550 0 84,550 211 213 bashe fabrica - 84,550 0 84,550 211 214 bashe fabrica - 84,550 0 84,550 211 214 bashe fabrica - 84,550 0 133,304,930 0 133,304,930 0 133,304,930 0 133,304,930 0 133,304,930 0						-	
202 booked • 0 0 133339 0 133339 0 133339 0 133339 0 133339 0 133339 0 133339 0 133339 0 133339 0 133339 0 133339 0 13							
Dots Dots <thdots< th=""> Dots Dots <thd< td=""><td>202</td><td></td><td>-</td><td></td><td></td><td>0</td><td></td></thd<></thdots<>	202		-			0	
Dots Dots <thdots< th=""> Dots Dots <thd< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></thd<></thdots<>			-				
202 Subtract: Appraisal surplus it booked - 0 0 208 Mor subtract: Other adjustments +/ 0 0 208 Total Assets = 148,799,049 148,799,049 209 Total Assets = 148,799,049 0 148,799,049 209 Subtract: Approximation of the second state of the	203						
202 Ador subtract: Other adjustments 4/ 0 0 207 Total Assets = 148.799,049 0 148,799,049 207 Total Assets = 148.799,049 0 148,799,049 209 Second Sec	204	Subtract: Appraisal surplus if booked	-			0	
207 Total Assets = 148,799,049 0 148,799,049 208 -	205		+/-			0	
208 -	206						
209	207	Total Assets	=	148,799,049	0	148,799,049	
210 B4,550 0 B4,550 211 - - B4,550 212 Taxable Capital + 133,389,480 0 133,389,480 213 butnet: Investment Allowance - 84,550 0 84,550 214 butnet: Investment Allowance - 84,550 0 84,550 214 butnet: Investment Allowance - 84,550 0 84,550 215 butnet: Investment Allowance - 84,550 0 133,304,930 217 Taxable Capital = 133,304,930 0 133,304,930 212 Deduction from taxable capital up to maximum of \$5,000,000 4,969,248 0 4,969,248 221 Net Taxable Capital 128,335,682 0 128,335,682 0 128,335,682 222 Net Taxable Capital 0.3000% 0.3000% 0.3000% 0.3000% 0.3000% 222 Net Taxable Capital 1.00 1.00 1.00 1.00 1.00 223 Retarde Calculation of Large Corporation Tax 23 1.00 1.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td> </td><td></td></t<>							
211				0.4 550		0.4 550	
212 Taxable Capital - - - - 213 - 133,389,480 0 133,389,480 0 133,389,480 214 bettract investment Allowance - 84,550 0 84,550 0 84,550 216 -		Investment Allowance		84,550	0	84,550	
213		Taxable Capital					
214 Bet paid-up capital + 133.389.480 0 133.389.480 215 Subtract: Investment Allowance - 84,550 0 84,550 216 = 133.304,930 0 133.304,930 217 Taxable Capital = 133.304,930 0 133.304,930 218 = 133.304,930 0 133.304,930 219 Capdicion from taxable capital up to maximum of \$5,000.000 4,969,248 0 4,969,248 221 Net Taxable Capital 128,335,682 0 128,335,682 222 Net Taxable Capital 0.3000% 0.3000% 0.3000% 225 Days in taxation year 366 366 366 226 Days in taxation year 385,007 0 385,007 230 0 1.00 1.00 1.00 231 Section E: Detailed calculation of Large Corporation Tax 23 23 23 233 LARGE CORPORATION TAX. 23 23 23 24 24 24 24 233 Corporation Fart have not been deducted in computing income for the tays and advances to the corporation Tax 23 23 24 24 24 <td< td=""><td></td><td>ι αλαρις υαμιαι</td><td></td><td></td><td></td><td> </td><td></td></td<>		ι αλαρις υαμιαι					
215 Subtract. Investment Allowance - 84,550 0 64,550 216 - - 84,550 0 133,304,930 217 Taxable Capital = 133,304,930 0 133,304,930 218 - - - - - 220 Deduction from texable capital up to maximum of \$5,000,00 4,969,248 0 4,969,248 221 Imput in tab Tax Rates) - - - - 222 Net Taxable Capital - 0 0.3000% 0.3000% 0.3000% 223 - <td< td=""><td></td><td>Not paid up capital</td><td></td><td>122 280 480</td><td>0</td><td>122 290 490</td><td></td></td<>		Not paid up capital		122 280 480	0	122 290 490	
216 = 133,304,930 0 133,304,930 218 = 133,304,930 0 133,304,930 219 Capital Tax Calculation - - 210 Obduction from taxable capital up to maximum of \$5,000,000 4,969,248 0 4,969,248 221 Image: Capital Capital Capital Up to maximum of \$5,000,000 4,969,248 0 4,969,248 221 Net Taxable Capital Capital Up to maximum of \$5,000,000 4,969,248 0 4,969,248 222 Net Taxable Capital 128,335,682 0 128,335,682 0 223 Large Capital Tax (Must agree with CT23 return) 366 366 366 230 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 231 Section E: Detailed calculation of Large Corporation Tax - - - 231 Section E: Detailed Calculation of Large Corporation Tax - - - - 232 LARGE CORPORATION TAX - - - - - - - - - - - - - -							
217 Taxable Capital = 133,304,930 0 133,304,930 218 219 Capital Tax Calculation - - 220 Deduction from taxable capital up to maximum of \$5,000,000 4,969,248 0 4,969,248 221 (input in tab Tax Rates) - - - 222 Net Taxable Capital 0.3000% 0.3000% 0.3000% 223 - - - - 224 Rate 0.3000% 0.3000% 0.3000% 225 - - - - 226 pays in taxation year 366 366 366 228 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 239 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 231 Section E: Detailed calculation of Large Corporation Tax - - - 231 Gentral Schedule 33) - - - - 232 CAPTAL - - - - - - - -		Subtract. Investment Allowance	_	04,000	0	04,000	
218 Image: Control to the second		Taxable Capital	=	133,304,930	0	133,304,930	
220 Deduction from taxable capital up to maximum of \$5,000,000 4,969,248 0 4,969,248 221 Input in tab Tax Rates) 128,335,682 0 128,335,682 223	218						
221 (Input in tab Tax Rates) 128.335.682 0 128.335.682 223 Net Taxable Capital 128.335.682 0 128.335.682 223 Net Taxable Capital 0 0.3000% 0.3000% 0.3000% 224 Rate 0 0.3000% 0.3000% 0.3000% 0.3000% 226 Days in taxation year 366 366 366 366 227 Divide days by 366 1.00 1.00 1.00 1.00 228 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 230 Capital Calculation of Large Corporation Tax 221 221 222 223 223 223 224 224 226 227 220 220 220 220 220 221 221 221 221 221 222 221 221 221 221 221 221 221 221 221 221 221 221 221 221 221 221	219	Capital Tax Calculation					
222 Net Taxable Capital 128,335,682 0 128,335,682 223 ate 0 0.3000% 0.3000% 224 Rate 0.3000% 0.3000% 0.3000% 225 0 0 0 0.3000% 0.3000% 226 Days in taxation year 366 366 366 366 227 Divide days by 366 1.00 1.00 1.00 1.00 228 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 230 231 Section E: Detailed calculation of Large Corporation Tax 231 231 231 231 231 Section E: Detailed calculation of Large Corporation Tax 232 233 236 233 236 233 236 233 235 233 235 233 235 233 235 233 235 233 235 233 236 233 235 233 235 233 235 233 235 233 235 233 235 233 235 233 233 236 23	220	Deduction from taxable capital up to maximum of \$5,000,000		4,969,248	0	4,969,248	
223 0	221	(Input in tab Tax Rates)					
224 Rate 0.3000% 0.3000% 0.3000% 225 226 Jaste 1 axation year 366 366 366 227 Divide days by 366 1.00 1.00 1.00 228 Days in taxation year 386 366 366 366 228 Datario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 230 Image: Capital Tax (Must agree with CT23 return) 385,007 0 385,007 231 Section E: Detailed calculation of Large Corporation Tax Image: Capital Tax (Must agree with CT23 return) 385,007 0 385,007 232 Image: Capital Tax (Must agree with CT23 return) 385,007 0 385,007 0 385,007 231 LARGE CORPORATION TAX Image: Capital Tax (Must agree a		Net Taxable Capital		128,335,682	0	128,335,682	
225							
226 Days in taxation year 366 366 366 227 Divide days by 366 1.00 1.00 1.00 28 0ntario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 29 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 20 1 1 1 1 1 231 Section E: Detailed calculation of Large Corporation Tax 1 1 1 232 LARGE CORPORATION TAX 1 1 1 1 233 LARGE CORPORATION TAX 1 1 1 1 234 (LFrom Federal Schedule 33) 1 1 1 1 235 (CAPITAL 1 1 1 1 1 238 Retained earnings + 61,491,374 61,491,374 2 10,531,502 10,531,502 240 Contributed surpluse + 10,531,502 10,531,502 10,531,502 10,531,502 10,531,502 10,531,502 10,531,502 10,531,502 10,531,502 10,531,502 10,531,502		Rate		0.3000%	0.3000%	0.3000%	
227 Divide days by 366 1.00 1.00 1.00 228 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 230							
228 Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 239 230 231 Section E: Detailed calculation of Large Corporation Tax 231							
Ontario Capital Tax (Must agree with CT23 return) 385,007 0 385,007 230		Divide days by 366		1.00	1.00	1.00	
230 Image: constraint of the system of t		Ontario Capital Tax (Must agree with CT23 return)		295 007	0	295 007	
231 Section E: Detailed calculation of Large Corporation Tax 232 Composition Figure 1 232 LARGE CORPORATION TAX 234 (From Federal Schedule 33) 235 CAPITA 236 ADD: Reserves that have not been deducted in computing income for the 238 + 61,491,374 61,491,374 238 Capital stock + 61,491,374 61,491,374 239 Retained earnings + 10,531,502 10,531,502 240 Contributed surpluses + 0 0 241 Ary other surpluses + 0 0 243 All ioands and advances to the corporation + 28,644,294 28,844,294 241 Any other surpluses + 25,000,000 25,000,000 244 acceptances, or similar obligations + 25,000,000 25,000,000 244 acceptances, or similar obligations + 0 0 <td< td=""><td></td><td>Ontario Capital Tax (Must agree with C125 feturi)</td><td></td><td>303,007</td><td>0</td><td>303,007</td><td></td></td<>		Ontario Capital Tax (Must agree with C125 feturi)		303,007	0	303,007	
232		Section E: Detailed calculation of Large Corporation Tax					
233 LARGE CORPORATION TAX							
234 From Federal Schedule 33)		LARGE CORPORATION TAX					
236 ADD: Reserves that have not been deducted in computing income for the 237 year under Part I + 0 237 year under Part I 0 0 238 Capital stock + 61,491,374 61,491,374 239 Retained earnings + 10,531,502 10,531,502 240 Contributed surpluse + 0 0 241 Any other surpluses + 0 0 242 Deferred unrealized foreign exchange gains + 0 0 243 All loans and advances to the corporation + 28,844,294 28,844,294 All indebtedness- bonds, debentures, notes, mortgages, bankers + 25,000,000 25,000,000 245 Any dividends declared but not paid + 25,000,000 25,000,000 246 All other indebtedness oustanding for more than 365 days + 0 0 247 0 125,867,170 0 125,867,170 248 Subtotal = 125,867,170 0 125,867,170 0 251 Deferred tax debit balance -							
Reserves that have not been deducted in computing income for the 237 year under Part I + 0 238 Capital stock + 61,491,374 61,491,374 238 Retained earnings + 10,531,502 10,531,502 240 Contributed surplus + 0 0 241 Any other surpluses + 0 0 242 Deferred unrealized foreign exchange gains + 0 0 243 All loans and advances to the corporation + 28,844,294 28,844,294 All indebtedness- bonds, debentures, notes, mortgages, bankers + 25,000,000 25,000,000 245 And lother indebtedness outstanding for more than 365 days + 0 0 248 Subtotal = 125,867,170 0 125,867,170 249 DEDUCT: - - 0 0 24 249 efferred tax debit balance - 0 0 25 0 0 0 25 0 0 0 25 0 0 0 25 0 0 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
237 year under Part I + 0 238 Capital stock + 61,491,374 61,491,374 239 Retained earnings + 10,531,502 10,531,502 240 Contributed surplus + 0 0 241 Any other surpluses + 0 0 242 Deferred unrealized foreign exchange gains + 0 0 243 All loans and advances to the corporation + 28,844,294 28,844,294 All indebtedness- bonds, debentures, notes, mortgages, bankers + 25,000,000 25,000,000 244 acceptances, or similar obligations + 25,000,000 25,000,000 245 Any dividends declared but not paid + + 0 0 246 All other indebtedness outstanding for more than 365 days + 0 0 0 247 = 125,867,170 0 125,867,170 0 125,867,170 248 Subtotal = 125,867,170 0 125,867,170 0 125,867,170 250 DEDUCT: -	236						
237 year under Part 1 0 238 Capital stock + 61,491,374 61,491,374 238 Capital stock + 10,531,502 10,531,502 240 Contributed surplus + 0 0 241 Any other surpluses + 0 0 242 Deferred unrealized foreign exchange gains + 0 0 243 All loans and advances to the corporation + 28,844,294 28,844,294 All indebtedness- bonds, debentures, notes, mortgages, bankers + 0 0 244 acceptances, or similar obligations + 25,000,000 25,000,000 245 Any dividends declared but not paid + 25,000,000 25,000,000 246 All other indebtedness outstanding for more than 365 days + 0 0 247 = 125,867,170 0 125,867,170 248 Subtotal = 125,867,170 0 125,867,170 249 = 125,867,170 0 125,867,170 0 251 Deferred tax debit balance - 0 0 0 251 Deferred unrealized foreign exchan			+				
239 Retained earnings + 10,531,502 10,531,502 240 Contributed surpluse + 0 0 241 Any other surpluses + 0 0 242 Deferred unrealized foreign exchange gains + 28,844,294 0 243 All loans and advances to the corporation + 28,844,294 28,844,294 243 All indebtedness- bonds, debentures, notes, mortgages, bankers + 25,000,000 25,000,000 245 Any dividends declared but not paid + 25,000,000 25,000,000 246 All other indebtedness outstanding for more than 365 days + 0 0 247 0 125,867,170 0 125,867,170 248 Subtotal = 125,867,170 0 125,867,170 0 251 Deferred tax debit balance - - 0 0 0 252 Any patronage dividends 135(1) deducted in computing income - - 0 0 0 25 254 Deferred unrealized foreign exchange losses -	_						
240Contributed surplus+0241Any other surpluses+00242Deferred unrealized foreign exchange gains+28,844,29428,844,294243All loans and advances to the corporation+28,844,29428,844,294243All ondebtedness- bonds, debentures, notes, mortgages, bankers+25,000,00025,000,000245Any dividends declared but not paid+00246All other indebtedness outstanding for more than 365 days+0024700248Subtotal=125,867,1700125,867,17024900250DEDUCT:00251Deferred tax debit balance00252Any dividends 135(1) deducted in computing income00254Deferred unrealized foreign exchange losses000255000200256Subtotal=00000025700000258Subtotal=00000025700000258Subtotal=0000000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
241 Any other surpluses + 0 242 Deferred unrealized foreign exchange gains + 0 243 All loans and advances to the corporation + 28,844,294 28,844,294 All indebtedness- bonds, debentures, notes, mortgages, bankers + 25,000,000 25,000,000 244 acceptances, or similar obligations + 25,000,000 25,000,000 245 Any dividends declared but not paid + 0 0 246 All other indebtedness outstanding for more than 365 days + 0 0 247 - - 0 0 248 Subtotal = 125,867,170 0 125,867,170 249 - - - 0 0 250 DEDUCT: - - 0 0 251 Deferred tax debit balance - - 0 0 251 Deferred unrealized foreign exchange losses - 0 0 0 254 Any deficit deducted in amounts above - 0 0 0 0 0				10,531,502			
242 Deferred unrealized foreign exchange gains + 0 243 All loans and advances to the corporation + 28,844,294 28,844,294 All indebtedness- bonds, debentures, notes, mortgages, bankers + 25,000,000 25,000,000 245 Any dividends declared but not paid + 25,000,000 25,000,000 246 All other indebtedness- bonds, debentures, notes, mortgages, bankers + 20 0 246 All other indebtedness outstanding for more than 365 days + 0 0 247 = 1 0 125,867,170 0 125,867,170 248 Subtotal = 125,867,170 0 125,867,170 125,867,170 250 DEDUCT: = 0 0 125,867,170 0 125,867,170 251 Deferred tax debit balance - - 0 0 125,867,170 0 125,867,170 252 Any patronage dividends 135(1) deducted in computing income - - 0 0 25 254 Deferred unrealized foreign exchange losses - 0 0						-	
243 All loans and advances to the corporation + 28,844,294 28,844,294 All indebtedness- bonds, debentures, notes, mortgages, bankers + 25,000,000 25,000,000 244 acceptances, or similar obligations + 25,000,000 26,000,000 245 Any dividends declared but not paid + 0 246 All other indebtedness outstanding for more than 365 days + 0 0 247 = 125,867,170 0 125,867,170 248 Subtotal = 125,867,170 0 125,867,170 249 = 125,867,170 0 125,867,170 0 250 DEDUCT: = 0 0 0 251 Deferred tax debit balance - 0 0 0 252 Any deficit deducted in computing shareholders' equity - 0 0 0 253 under Part I included in amounts above - 0 0 0 25 254 Deferred unrealized foreign exchange losses - 0 0 25 255 = 0<						-	
All indebtedness- bonds, debentures, notes, mortgages, bankers 244 acceptances, or similar obligations+25,000,00025,000,000245Any dividends declared but not paid+00246All other indebtedness outstanding for more than 365 days+002470248Subtotal=125,867,1700125,867,170249250DEDUCT:251Deferred tax debit balance00252Any deficit deducted in computing shareholders' equity00253under Part I included in amounts above-000255000256Subtotal=000025700258Subtotal=000025700258Subtotal=0000259002500025100252002530025400255				28 844 294			
244 acceptances, or similar obligations + 25,000,000 245 Any dividends declared but not paid + 0 246 All other indebtedness outstanding for more than 365 days + 0 247 - - 0 248 Subtotal = 125,867,170 0 125,867,170 249 - - - - - - 250 DEDUCT: - <td>2-73</td> <td></td> <td></td> <td>20,044,234</td> <td></td> <td>20,077,234</td> <td></td>	2-73			20,044,234		20,077,234	
245 Any dividends declared but not paid + 0 246 All other indebtedness outstanding for more than 365 days + 0 247 247 0 248 248 Subtotal = 125,867,170 0 125,867,170 249 250 DEDUCT: - 0 0 251 Deferred tax debit balance - 0 0 252 Any deficit deducted in computing shareholders' equity - 0 0 253 under Part I included in amounts above - 0 0 254 Deferred unrealized foreign exchange losses - 0 0 255 - 0 0 0 256 Subtotal = 0 0 257 - - 0 0 258 Subtotal = 0 0 0 257 - - 0 0 0 258 Subtotal = 0 0 0 257 - - - 0 <	244		+	25.000.000		25.000.000	
246 All other indebtedness outstanding for more than 365 days + 0 247 = 125,867,170 0 248 Subtotal = 125,867,170 0 249 = 125,867,170 0 125,867,170 250 DEDUCT: = 0 0 251 Deferred tax debit balance - 0 0 252 Any deficit deducted in computing shareholders' equity - 0 0 253 under Part 1 included in amounts above 0 0 0 254 Deferred unrealized foreign exchange losses - 0 0 255 = 0 0 0 256 Subtotal = 0 0 257 = 0 0 0 257 = 0 0 0 257 = 0 0 0 258 Capital for the year 125,867,170 125,867,170			+				
247						0	
249 240 260 260 260 260 251 Deferred tax debit balance - 0 252 Any deficit deducted in computing shareholders' equity - 0 253 under Part I included in amounts above - 0 254 Deferred unrealized foreign exchange losses - 0 255 - 0 0 256 - 0 0 257 - 0 0 256 - 0 0 257 - 0 0 257 - - 0 258 Capital for the year 125,867,170 0	247						
250 DEDUCT: - - 0 251 Deferred tax debit balance - 0 0 252 Any deficit deducted in computing shareholders' equity - 0 0 253 under Part 1 included in amounts above 0 0 254 Deferred unrealized foreign exchange losses - 0 0 255 - 0 0 256 Subtotal = 0 0 257 - - - 258 Capital for the year 125,867,170 0		Subtotal	=	125,867,170	0	125,867,170	
251 Deferred tax debit balance - - 0 252 Any deficit deducted in computing shareholders' equity - 0 Any patronage dividends 135(1) deducted in computing income - 0 253 under Part I included in amounts above 0 254 Deferred unrealized foreign exchange losses - 0 255 - 0 0 256 Subtotal = 0 0 257 - - 0 258 Capital for the year 125,867,170 0 125,867,170							
252 Any deficit deducted in computing shareholders' equity - 0 Any patronage dividends 135(1) deducted in computing income - 0 253 under Part I included in amounts above 0 254 Deferred unrealized foreign exchange losses - 0 255 - 0 256 Subtotal = 0 257 - - 258 258 Capital for the year 125,867,170 0							
Any patronage dividends 135(1) deducted in computing income - - - 0 253 under Part I included in amounts above - 0 0 254 Deferred unrealized foreign exchange losses - 0 0 255 - - 0 0 266 Subtotal = 0 0 0 257 - - - - 258 Capital for the year 125,867,170 125,867,170 125,867,170							
253 under Part I included in amounts above 0 254 Deferred unrealized foreign exchange losses - 0 255 - 0 256 Subtotal - 257 - 0 258 Capital for the year 125,867,170 0	252					0	
254 Deferred unrealized foreign exchange losses - - 0 255 - - - 256 Subtotal = 0 0 257 - - - 258 Capital for the year 125,867,170 0 125,867,170	250		-			0	
255							
256 Subtotal = 0 0 0 257 258 Capital for the year 125,867,170 125,867,170		Deremeu unrealizeu loreign exchange losses	-			0	
257 258 258 Capital for the year 125,867,170 125,867,170		Subtotal	=	0	0	0	
258 Capital for the year 125,867,170 0 125,867,170			-	0			
		Capital for the year		125,867,170	0	125,867,170	

A B C D 1 SECTION 93 PILS TAX GROSS-UP "SIMPIL" LINE M of F Non-wir 2 TAX RETURN RECONCILIATION (TAXREC) Corporate Eliminati 3 (for "wires-only" business - see s. 72 OEB Act) Tax Tax 4 RRR # 2.1.8 Return 260 260 260 260	
2 TAX RETURN RECONCILIATION (TAXREC) Corporate Eliminati 3 (for "wires-only" business - see s. 72 OEB Act) Tax Tax 4 RRR # 2.1.8 Return S 5 260 INVESTMENT ALLOWANCE S	ions Tax Return
3 (for "wires-only" business - see s. 72 OEB Act) Tax 4 RRR # 2.1.8 Return 5 260 INVESTMENT ALLOWANCE	Return
4 RRR # 2.1.8 Return 5 260 INVESTMENT ALLOWANCE	
260 INVESTMENT ALLOWANCE	Version 2004.2
260 INVESTMENT ALLOWANCE	
262 Shares in another corporation + 71,785	71,785
263 Loan or advance to another corporation +	0
264 Bond, debenture, note, mortgage, or +	0
265 similar obligation of another corporation +	0
266 Long term debt of financial institution +	0
267 Dividend receivable from another corporation +	0
Debts of corporate partnerships that were not exempt from tax	
268 under Part I.3 +	0
269 Interest in a partnership +	0
270	
271 Investment Allowance = 71,785	0 71,785
272	
273	
274 TAXABLE CAPITAL	
275	
276 Capital for the year = 125,867,170	0 125,867,170
277	
278 Deduct: Investment allowance - 71,785	0 71,785
279	
280 Taxable Capital for taxation year = 125,795,385	0 125,795,385
281	
282 Deduct: Capital Deduction - maximum of \$50,000,000 - 50,000,000	0 50,000,000
283 (Input in tab 'Tax Rates')	
284 Taxable Capital = 75,795,385	0 75,795,385
	0000% 0.20000%
287	
288 Days in year 366	366 366
	1.0000 1.0000
290	0 151.591
291 Gross Part I.3 Tax LCT (Must agree with tax return) = 151,591 292	0 151,591
	1200% 1.1200%
293 Federal Suntax Rate 1.1200% 1.	120070 1.120070
295 Less: Federal Surtax = Actual Surtax from tax return - 106,366	106,366
296	100,000
297 Net Part I.3 Tax - LCT Payable (Must agree with tax return) = 45,225	0 45,225
298 (If surtax is greater than Gross LCT, then zero)	5 75,225
299	
300 Section F: Income and Capital Taxes	
301	
302 RECAP FROM ABOVE:	
303 Total Income Taxes + 3,380,364	0 3,380,364
304 Ontario Capital Tax + 385,007	0 385,007
305 Federal Large Corporations Tax + 45,225	0 45,225
306	
307 Total income and capital taxes = 3,810,596	0 3,810,596
308	

	А	В	С	D	E	F
1 SECTION	A 93 PILs TAX GROSS-UP "SIMPIL"		M of F	Non-wires	⊑ Wires-only	Г
	ccounting Reserves		Corporate	Eliminations	Tax	
	olumn of TAXCALC		Tax	LIIIIIIIauons	Return	
	only" business - see s. 72 OEB Act)		Return		Return	
5 RRR # 2.1			Return		Version 2004.2	
6	.0				Version 2004.2	
-	a Parria Hydra Distribution Inc					
	ne: Barrie Hydro Distribution Inc.	2000				
9 Reporting	period: Dec. 31, 2004 Revised April 27	, 2009				
9 10 TAX RESE	DVEC					
10 147 RESE	RVE3					
12 Beginning	of Voor-					
13	or real.				0	
	r doubtful accounts ss. 20(1)(I)		202.055			
	r goods & services ss.20(1)(n)		282,855		282,855	
	r unpaid amounts ss.20(1)(n)				0	
					0	
	hare issue expenses ss.20(1)(e)				-	
18 Other					0	
19 Other					0	
20					0	
21	forward to the TAYDEO we deter a		000.055	^	0	
	y forward to the TAXREC worksheet)		282,855	0	282,855	
23					 	
24 End of Ye	ar:					
25 DG Decemics fo	r doubtful concurto on 20(4)(l)		040.007		0	
	r doubtful accounts ss. 20(1)(l)		212,897		212,897	
	r goods & services ss.20(1)(m)				0	
	r unpaid amounts ss.20(1)(n)				0	
	hare issue expenses ss.20(1)(e)				0	
30 Other					0	
31 Other					0	
32					0	
33					0	
34 Insert line			040.007		040.007	
	y forward to the TAXREC worksheet)		212,897	0	212,897	
36						
37						
	L STATEMENT RESERVES					
39						
40 Beginning	of Year:					
41					0	
42					0	
43 Environme					0	
	for doubtful accounts		282,855		282,855	
45 Inventory of					0	
46 Property ta	xes				0	
47 Other					0	
48 Other					0	
49					0	
	y forward to the TAXREC worksheet)		282,855	0	282,855	
51						
52 End of Ye	ar:					
53					0	
54					0	
55 Environme					0	
	for doubtful accounts		212,897		212,897	
57 Inventory o					0	
58 Property ta	xes				0	
59 Other					0	
60 Other					0	
61					0	
62 Insert line	above this line					
	y forward to the TAXREC worksheet)		212,897	0	212,897	
o3 I otal (carr			,			

3	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE				
3						
		LIINL	M of F	Non-wires	Wires-only	
4	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RRR # 2.1.8		Tax Return		Return	
6	RRR # 2.1.0		Retuin		Version 2004.2	
7					10101011200412	
	Utility Name: Barrie Hydro Distribution Inc.					
	Reporting period: Dec. 31, 2004 Revised April 27, 2009					
	Number of days in taxation year:		366			
	Materiality Level:		121,524			
12						
	Section C: Reconciliation of accounting income to taxable income					
	Add:				0	
	Recapture of capital cost allowance Gain on sale of eligible capital property	+ +			0	
	Income or loss for tax purposes- joint ventures or partnerships	+	16,212		16,212	
18	Loss in equity of subsidiaries and affiliates	+	10,212		0	
	Loss on disposal of assets	+			0	
20	Charitable donations	+	34,551		34,551	
	Taxable capital gains	+			0	
	Depreciation in inventory -end of year	+			0	
23	Scientific research expenditures deducted	+			0	
	per financial statements	+			0	
	Capitalized interest	+			0	
	Non-deductible club dues and fees	+			0	
	Non-deductible automobile expenses	+			0	
	Non-deductible life insurance premiums	+			0	
	Soft costs on construction and renovation of buildings Non-deductible meals and entertainment	+			0	
	Book loss on joint ventures or partnerships	+			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Deemed dividend income	+			0	
	Dividends credited to investment account	+			0	
36	Financing fees deducted in books	+	95,700		95,700	
37	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
39	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
	Debt financing expenses	+	5 450		0	
	Amortization of deferred financing costs	+	5,152		5,152 0	
46 47		+			0	
48		+			0	
49		+			0	
50		+			0	
51		+			0	
52		+			0	
53		+				
54	Total Additions	=	151,615	0	151,615	
55						
	Recap of Material Additions:					
57			0	0		
58			0	0		
59 60			0	0		
50 51			0	0		
51 52			0	0		
52 53			0	0		
53 54			0	0		
55			0	0		
6			0	0		
67			0	0		
8			0	0		
9			0	0	0	
0			0	0		
'1			0	0		
'2			0	0		
'3			0	0		
′4			0	0		
'5 '			0	0		
'6 17			0	0		
7			0	0		
			0	0		
78			0	0	0	
78 79					Sch	حاديات
78 79 30 31			0	0	Sch	edule

A B C D E 2 SECTION 93 PILS TAX GROSS-UP "SIMPIL" LINE M of F Non-wires Wires-on 3 TAX RETURN RECONCILIATION (TAXREC 2) Corporate Eliminations Tax 4 (for "wires-only" business - see s. 72 OEB Act) Tax Return Return 5 RRR # 2.1.8 Return Version 200 83 0 0 0 84 0 0 0 85 0 0 0 86 0 0 0 87 0 0 0 88 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 0 93 0 0 0 0 94 0 0 0 0	
3 TAX RETURN RECONCILIATION (TAXREC 2) Corporate Eliminations Tax 4 (for "wires-only" business - see s. 72 OEB Act) Tax Return Return 5 RR# 2.1.8 Return Version 200 83 0 0 0 84 0 0 0 85 0 0 0 86 0 0 0 87 0 0 0 88 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 93 0 0 0 94 0 0 0	4.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0
4 (for "wires-only" business - see s. 72 OEB Act) Tax Return 5 RR# 2.1.8 Return Version 200 6 0 0 0 83 0 0 0 84 0 0 0 85 0 0 0 86 0 0 0 87 0 0 0 88 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 93 0 0 0 94 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0
5 RRR # 2.1.8 Return Version 200 6 0 0 0 83 0 0 0 84 0 0 0 85 0 0 0 86 0 0 0 87 0 0 0 88 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 93 0 0 0 94 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0
6 Image: Constraint of the sector of the	0 0 0 0 0 0 0 0 0 0 0 0 0
83 0 0 0 84 0 0 0 85 0 0 0 86 0 0 0 87 0 0 0 88 0 0 0 99 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 93 0 0 0 94 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0
84 0 0 0 85 0 0 0 86 0 0 0 87 0 0 0 88 0 0 0 99 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 93 0 0 0 94 0 0 0	0 0 0 0 0 0 0 0 0
85 0 0 86 0 0 87 0 0 88 0 0 89 0 0 90 0 0 91 0 0 92 0 0 93 0 0 94 0 0	0 0 0 0 0 0 0 0 0 0
86 0 0 87 0 0 88 0 0 99 0 0 90 0 0 91 0 0 92 0 0 93 0 0 94 0 0	0 0 0 0 0 0 0 0
87 0 0 88 0 0 0 89 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 93 0 0 0 94 0 0 0	0 0 0 0 0 0
88 0 0 0 89 0 0 0 90 0 0 0 91 0 0 0 92 0 0 0 93 0 0 0 94 0 0 0	0 0 0 0 0
89 0 0 0 90 0 0 0 0 91 0 0 0 0 92 0 0 0 0 93 0 0 0 0 94 0 0 0 0	0 0 0
91 0 0 92 0 0 93 0 0 94 0 0	0
92 0 0 93 0 0 94 0 0	0
93 0 94 0	-
94	0
95 Total Material additions 0 0	0
	, <mark>615</mark>
	<mark>,615</mark>
98	
99 Deduct:	0
100 Gain on disposal of assets per f/s -	0
101 Dividends not taxable under section 83 -	0
102 Terminal loss from Schedule 8 - 103 Depreciation in inventory, and of prior year -	0
103 Depreciation in inventory, end of prior year - - 104 Scientific research expenses claimed in year from Form T661 - -	0
104 Scientific research expenses claimed in year from Form 1661 -	0
106 Book income of joint venture or partnership -	0
107 Equity in income from subsidiary or affiliates -	0
108 Contributions to a qualifying environment trust -	0
109 Other income from financial statements -	0
110 Other deductions: (Please explain in detail the nature of the item) -	
111 Imputed interest on Reg Assets -	0
112 Ont Cap Tax - 382,505 382,505	0
113 employee future benefit expense -	0
	0
115	0
116	0
117	0
118	0
119	0
120	0
121	0
122 Total Deductions = 382,505 382,505	0
123	
124 Recap of Material Deductions:	
	0
	0
	0
	0
129 0 0 130 0 0 0	0
130 0 0 131 0 0	0
	0
132 0 0 133 0 0 0	0
133 0 0	0
135 0 0	0
136 0 0	0
137 0 0	0
138 0 0	0
139 0 0	0
140 0 0	0
	0
142 0 0	0
	0
144 0 0	0
145 0 0	0
146 Total Deductions exceed materiality level 0 0	0
147 Other deductions less than materiality level 382,505 382,505	0
148 Total Deductions 382,505 382,505	0
149	

	В	С	D	E	F	G	Н	
SECTION 93 PILs TAX GRO		-				-		
Corporate Tax Rates				V	ersion 2004.	2		
Exemptions, Deductions, o					RRR # 2.1.8			
Utility Name: Barrie Hydro								
Reporting period: Dec. 31,	2004 Revis	ed April 27, 2	2009					
-					Table 1			
Rates Used in 2002 RAM Pl	ll s Annlica	tions			Table I			
Income Range		0		200,001				
D RAM 2002		to		to	>700,000			
1	Year	200,000		700,000	,			
2 Income Tax Rate								
3 Proxy Tax Year	2002							
Federal (Includes surtax)		0.00%						
and Ontario blended		19.12%		34.12%	38.62%			
Blended rate	L	19.12%	0.00%	34.12%	38.62%			
		0.0000/						
Capital Tax Rate	L	0.300%						
LCT rate	┫─────	0.225%						
Surtax	MAY	1.12%						
Ontario Capital Tax	MAX	5,000,000						
Exemption ** Federal Large	\$5MM							
Corporations Tax	MAX	10,000,000						
Exemption **	\$10MM	10,000,000						
3 **Exemption amounts must	t agree with	the Board-a	pproved 200	2 RAM PILs	filina			
4								
5					Table 2			
Expected Rates and Exemp	otions for 2							
7 Income Range		0	250,001	400,001				
B Expected Rates 2004		to	to	to	>1,128,000			
9	Year	250,000	400,000	1,128,000				
Income Tax Rate								
Current year	2004							
2 Federal (Includes surtax)	L	13.12%	22.12%	22.12%	22.12%			
3 Ontario	L	5.50%	5.50%	9.75%	14.00%			
Blended rate	┨─────	18.62%	27.62%	31.87%	36.12%			
5 Conital Tax Bata	┫	0.2000/						
Capital Tax Rate	┫	0.300%						
7 LCT rate		1.12%						
Ontario Capital Tax	МАХ	1.12%						
Exemption ***	\$5MM	5,000,000						
Federal Large								
Corporations Tax	MAX	50,000,000						
Exemption ***	\$50MM	00,000,000						
		ply with the	Board's instr	uctions reg	arding			
1 ***Allocation of exemptions	s must com			-	-			
	s must com							
1 ***Allocation of exemptions 2 regulated activities. 3					Table 3			
***Allocation of exemptions regulated activities. Input Information from Utili		2004 Tax Re		102 22	Table 3			
***Allocation of exemptions regulated activities. Input Information from Utili Income Range		2004 Tax Re 0	250,001	400,001				
***Allocation of exemptions regulated activities. Hoput Information from Utili Income Range	ity's Actual	2004 Tax Re 0 to	250,001 to	to	Table 3			
***Allocation of exemptions regulated activities. Input Information from Utili Income Range 7		2004 Tax Re 0	250,001					
1 ***Allocation of exemptions 2 regulated activities. 3	ity's Actual Year	2004 Tax Re 0 to	250,001 to	to				
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year	ity's Actual	2004 Tax Re 0 to 250,000	250,001 to 400,000	to 1,128,000	>1,128,000			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	ity's Actual Year	2004 Tax Re 0 to 250,000 13.12%	250,001 to 400,000 22.12%	to 1,128,000 22.12%	> 1,128,000			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	ity's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	ity's Actual Year	2004 Tax Re 0 to 250,000 13.12%	250,001 to 400,000 22.12%	to 1,128,000 22.12%	> 1,128,000			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	ity's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate	ity's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	ity's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ortario Blended rate LCT rate Surtax	ity's Actual Year	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utilities Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate	ity's Actual Year 2004	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) I Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	Year 2004 MAX \$5MM	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utilities income Range <	ity's Actual Year 2004 	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12%	250,001 to 400,000 22.12% 5.50%	to 1,128,000 22.12% 9.75%	>1,128,000 22.12% 14.00%			
***Allocation of exemptions regulated activities. input Information from Utilities income Range <	Year 2004 MAX \$50MM	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. input Information from Utilities income Range <	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. input Information from Utilities income Range <	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Bended rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; federal	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fedu	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Bended rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; federal	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fedu	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fedu	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fedu	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			
***Allocation of exemptions regulated activities. input Information from Utili Income Range Income Tax Rate Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the actu Ontario CT23 page 11; fedu	Year 2004 2004 MAX \$5MM MAX \$50MM ual tax retur	2004 Tax Re 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 4,969,248 50,000,000 m allocation	250,001 to 400,000 22.12% 5.50% 27.62%	to 1,128,000 22.12% 9.75% 31.87%	>1,128,000 22.12% 14.00% 36.12%			Ρ

		А	В	С	D
3 Utility Name: Barrie Hydro Distribution Inc. RRR # 2.1.1 4 Reporting period: Dec. 31, 2004 Revised April 27, 2009 RR # 2.1.1 6	1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"		
4 Reporting period: Dec. 31, 2004 Revised April 27, 2009 5			Filing Requirements related to the "SIMPIL" model		Version 2004.2
6 0 7 0 8 0 9 Documents to be submitted to the Board when filing the Ministry of Finance Column information: (Stage 3 filing: normally in July of the year following the reporting period) 11 1 12 Please file 3 copies of each paper document and 1 CD or disk 13 1 14 1) REGINFO 15 Yes 16 2) TAXCALC 18 3) TAXREC 19 20 20 4) Tax Reserves 21 Yes 22 5) TAXREC 2 23 Yax Rates 24 6) Tax Rates 25 Yes 26 7) Checklist 7 Yes 28 Background Questionnaire 29 Yes 31 10 10 Financial statements used to prepare tax returns if different from the audited N/A 33 10 34 11 10 Financial statements submitted to the Board in April 2005 33 2001 Yes 34					RRR # 2.1.8
6			Reporting period: Dec. 31, 2004 Revised April 27, 2009		
7 Image: Constraint of the second					
8 Documents to be submitted to the Board when filing the Ministry of Finance Column information: 10 (Stage 3 filing: normally in July of the year following the reporting period) Information: 11 Please file 3 copies of each paper document and 1 CD or disk Information: 13 Please file 3 copies of each paper document and 1 CD or disk Information: 14 1) REGINFO Yes 15 Yes Information: 16 2) TAXCALC Yes 17 Yes 18 3) TAXREC Yes 20 4) Tax Reserves Yes 21 Yes Yes 23 Yes Yes 24 6) Tax Rates Yes 25 Yes Yes 26 Checklist Yes 27 Yes Yes 30 9) PILs Variance Analysis Yes 31 Yes 32 2001 Yes					
9 Documents to be submitted to the Board when filing the Ministry of Finance Column information: 10 (Stage 3 filing: normally in July of the year following the reporting period) 11 Please file 3 copies of each paper document and 1 CD or disk 12 Please file 3 copies of each paper document and 1 CD or disk 13					
10 (Stage 3 filing: normally in July of the year following the reporting period) 11 Please file 3 copies of each paper document and 1 CD or disk 13 ************************************					
11 Please file 3 copies of each paper document and 1 CD or disk 12 Please file 3 copies of each paper document and 1 CD or disk 13 14 1) REGINFO 14 1) REGINFO Yes 15				info	rmation:
13			(Stage 3 filing: normally in July of the year following the reporting period)		
14 1) REGINFO Yes 15			Please file 3 copies of each paper document and 1 CD or disk		
16 2) TAXCALC Yes 17	13				
16 2) TAXCALC Yes 17		1)	REGINFO	Yes	
17 1 18 3) TAXREC Yes 19 Yes 1 20 4) Tax Reserves Yes 21 Yes 1 22 5) TAXREC 2 Yes 23 Yes 1 24 6) Tax Rates Yes 25 Image: Construct on the state	15				
18 3) TAXREC Yes 19	16	2)	TAXCALC	Yes	
19 / Tax Reserves Yes 20 4) Tax Reserves Yes 21 / / / 22 5) TAXREC 2 Yes 23 / / / 24 6) Tax Rates Yes 25 ////////////////////////////////////	17				
19 / Tax Reserves Yes 20 4) Tax Reserves Yes 21 / / / 22 5) TAXREC 2 Yes 23 / / / 24 6) Tax Rates Yes 25 ////////////////////////////////////	18	3)	TAXREC	Yes	
21 22 5) TAXREC 2 Yes 23					L
21 22 5) TAXREC 2 Yes 23	20	4)	Tax Reserves	Yes	
23					
23 - 24 6) Tax Rates 25 - 26 7) Checklist 27 - 28 8) Background Questionnaire Yes 29 - - 30 9) PILs Variance Analysis Yes 31 - - 10) Financial statements used to prepare tax returns if different from the audited financial statements submitted to the Board in April 2005 N/A 33 - - 34 11) Electronic Excel format of the SIMPIL worksheets Yes 35 - - - 36 12) Notices of assessments, and any re-assessments, for: - 38 2002 Yes - 39 - 2003 Yes 40 2004 Yes - 41 - - - 42 13) Schedules or pages from CT23 and T2 tax returns Yes 43 - - - 44 - - -	22	5)	TAXREC 2	Yes	
25 . 26 7) Checklist 27		- /			
25 . 26 7) Checklist 27	24	6)	Tax Rates	Yes	
27		-,			
27	26	7)	Checklist	Yes	
29 - 30 9) PILs Variance Analysis 31 - 31 - 31 - 32 - financial statements used to prepare tax returns if different from the audited financial statements submitted to the Board in April 2005 N/A 33 - 34 11) Electronic Excel format of the SIMPIL worksheets Yes 35 - - 36 12) Notices of assessments, and any re-assessments, for: - 37 2001 Yes 38 2002 Yes 39 2003 Yes 40 2004 Yes 41 - - 42 13) Schedules or pages from CT23 and T2 tax returns Yes 43 - - - 44 - - - 45 - - - 46 - - - 47 - - -		- /			
29 - 30 9) PILs Variance Analysis 31 - 31 - 31 - 32 - financial statements used to prepare tax returns if different from the audited financial statements submitted to the Board in April 2005 N/A 33 - 34 11) Electronic Excel format of the SIMPIL worksheets Yes 35 - - 36 12) Notices of assessments, and any re-assessments, for: - 37 2001 Yes 38 2002 Yes 39 2003 Yes 40 2004 Yes 41 - - 42 13) Schedules or pages from CT23 and T2 tax returns Yes 43 - - - 44 - - - 45 - - - 46 - - - 47 - - -	28	8)	Background Questionnaire	Yes	
309)PILs Variance AnalysisYes31		•/			
31 Image: state in the s		9)	PILs Variance Analysis	Yes	
10)Financial statements used to prepare tax returns if different from the audited financial statements submitted to the Board in April 2005N/A33		-/			
32 financial statements submitted to the Board in April 2005 33	-	10)	Financial statements used to prepare tax returns if different from the audited	N/A	
33				, .	
3411)Electronic Excel format of the SIMPIL worksheetsYes35					
35		11)	Electronic Excel format of the SIMPIL worksheets	Yes	
36 12) Notices of assessments, and any re-assessments, for: 2001 Yes 37 0 2002 Yes 38 0 2002 Yes 39 0 2003 Yes 40 0 2004 Yes 41 0 2004 Yes 42 13) Schedules or pages from CT23 and T2 tax returns Yes 43 0 0 0 44 0 0 0 45 0 0 0 46 0 0 0 47 0 0 0		,			
37 2001 Yes 38 2002 Yes 39 2003 Yes 40 2004 Yes 41 2004 Yes 42 13) Schedules or pages from CT23 and T2 tax returns Yes 43 44 45 46 47 47		12)	Notices of assessments, and any re-assessments, for:		
38 2002 Yes 39 2003 Yes 40 2004 Yes 41 2004 Yes 41 2004 Yes 42 13) Schedules or pages from CT23 and T2 tax returns Yes 43 44 44 44 44 45 46 46 47 47 46 46		-,		Yes	
39 2003 Yes 40 2004 Yes 41 2004 Yes 41 41 41 42 13) Schedules or pages from CT23 and T2 tax returns Yes 43 43 44 44 44 44 45 44 44 46 44 44 46 44 44 46 44 44 46 44 44 46 44 44 46 44 44 46 44 44 46 44 44 47 44 44 44 44 44 45 44 44 46 44 44 46 44 44 46 44 44 47 44 44 47 44 44 47 44 44 47 44 44 47 44 44					
40 2004 Yes 41					
41Image: second sec					
42 13) Schedules or pages from CT23 and T2 tax returns Yes 43			2007		<u> </u>
43		13)	Schedules or pages from CT23 and T2 tax returns	Yes	
44 45 46 47		,		. 55	<u> </u>
45					
46 47					
47					
	47				
49					
50					

	А	В	С
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	
2		Background Questionnaire	Version 2004.2
3		Utility Name: Barrie Hydro Distribution Inc.	RRR # 2.1.8
4		Reporting period: Dec. 31, 2004 Revised April 27, 2009	
5			
6	1	Does the company engage in non-regulated activities?	
7	- 1	Answer:	
8		No	
9			
10		If the answer to question 1 is "NO", please skip questions 2 to 6.	
11		in the answer to question r is into, please skip questions 2 to 6.	
12	2	Places identify the types of non-wire energians carried on by the LDC	
13	2	Please identify the types of non-wire operations carried on by the LDC. Answer:	
13		Answer:	
14			
16			
10	2	Deep the LDC intend to transfer the new wire exercises to a concrete level entity and the	
17	3	Does the LDC intend to transfer the non-wire operations to a separate legal entity and the	
17		expected date?	
		Answer:	
19 20			
21			
~~	4	Please identify the percentage and amount of gross revenues arising from non-wire	
22		operations.	
23		Answer:	
24			
25	_		
	5	Please identify the percentage and amount of operating expense incurred pertaining to non-	
26		wire operations.	
27		Answer:	
28			
29	_	Disconsidentify the non-entropy and employed of depressivities and employed and the	
20	6	Please identify the percentage and amount of depreciation and capital cost allowance	
30		expenses pertaining to non-wire operations.	
31 32		Answer:	
33 34			
34	-	Did the company incur any OPEPs (next employment benefits other than next in a) for	
25	'	Did the company incur any OPEBs (post employment benefits other than pensions) for	
35 36		accounting and tax purposes? (Please identify the amount.)	
36 37		Answer: Yes - a total recovery of \$72,739 was included	
37			
30	_	Did the company have any recence for accounting and tay numeroes (Discover identify the	
20	ð	Did the company have any reserves for accounting and tax purposes? (Please identify the	
39		amount.)	
40		Answer: Only for Allowance for doubtful accounts used in schedule 1 - tax and	
41		accounting adjustments were the same.	
42			
43			
44			

1	А	В	C [DE	F	G	Н	I	J	К	Ν	0
1	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"									
2	Analysis of Account 1562:	Defer	red Payments in	lieu of Taxes								
3	Utility Name: Barrie Hydro D	istribu	tion Inc.									Version 2004.2
4	Reporting period: Dec. 31, 2	004 Re	vised April 27, 2	009								RRR # 2.1.8
5			Sign Convention	h: + for increase;	- fo	r decrease						
6												
7												
8												
9	Year start:		10/1/2001	1/1/2002		1/1/2003		1/1/2004		1/1/2005		
10	Year end:		12/31/2001	12/31/2002		12/31/2003		12/31/2004		12/31/2005		Total
11												
12	Opening balance:	=	0	1,136,416		1,608,305		1,391,372		1,017,759		0
	Initial Estimate PILs Rate	+/-										
13	Adjustment (1)		1,129,825	3,666,285		4,796,110		3,948,741				13,540,961
	True-up Variance	+/-										
14	Adjustment (2)			136,041		122,608		103,883		-77,750		284,782
	Deferral Account Variance	+/-										
15	Adjustment (3)			0				-		-353,364		-353,364
4.0	Adjustments to reported											
16	prior years' variances (4)	. /										0
17	Carrying charges	+/-	6,591	115,949		88,352		59,311				270,203
	PILs collected from	-										
18	customers - Proxy (5)		0	-3,446,386		-5,224,003		-4,485,548				-13,155,937
19												
-	Ending balance: # 1562		1,136,416	1,608,305		1,391,372		1,017,759		586,646		586,646
21												
	PILs collected from	-										
_	customers - Reg Assets (6)		0	0		0		0	_	0		0
23												

	Α	В	С	D	E
1	SIMPIL RRR FILING	D	<u> </u>	5	Version 2005.1
	REGULATORY INFORMATION (REGINFO)				RRR # 2.1.8
	Barrie Hydro Distribution Inc.			Colour Code	
	Reporting period: 2005 revised April 27, 2009			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	Y	
10	Was the utility recently acquired by Hydro One				
14	and now subject to s.89 & 90 PILs?		Y/N	Ν	
10			171N	IN	
17	Is the utility a non-profit corporation?		Y/N	N	
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Y	
	shared among the corporate group?	LCT	Y/N	Ý	
-	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1718	99%	
	Cells C68 & C77 in the TAXCALC spreadsheet.	LCT		99%	
23		LOT		5570	
24	Accounting Year End		Date	12-31-2005	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				nicome
	USE BOARD-APPROVED AMOUNTS				
30					
	Rate Base (wires-only)			108,021,367	
02]	
33	Common Equity Ratio (CER)			45.00%	
35	1-CER			55.00%	
27	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
41	Market Adjusted Revenue Requirement			8,961,453	
ΤZ				Ĵ	0.007.000
43	1999 return from RUD Sheet #7			3,237,888	3,237,888
45	Total Incremental revenue			5,723,565	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in Year 1 - 2001			1,907,855	
48	Amount allowed in Year 2 - 2002			1,907,855	1,907,855
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210;			_	
50	unless authorized by the Minister and the Board)			_	0
51	Amount allowed in Year 3 - 2005; no gross-up; (with approved CDM pl	an)		1,907,855	1,907,855
52	Other adjustments approved by the Board				0
	Permanent changes in the base rate			304,913	
54	Total Regulatory Income				9,266,366
55	F			40.000.045	
	Equity			48,609,615	
57	Deturn at target DOF			4 000 000	
	Return at target ROE			4,802,630	
59 60	Debt			E0 414 7E0	
60 61	עראר			59,411,752	
	Deemed interest amount in 100% of MARR			4,158,823	
62				4,100,023	
	Phase-in of interest - Year 1 (2001)			2,388,032	
65	((D43+D47)/D41)*D62			2,300,032	
	((D43+D47)/D41) D62 Phase-in of interest - Years 2, 3 & 4 (2002, 2003,2004)			3,273,427	
67	((D43+D47+D48)/D41)*D62 (Due to Bill 210)			3,213,421	
-	Phase-in of interest - Year 3 (2005) and forward			1 159 900	
69	1 Hase-In OFILICIESI - FEALS (2003) AND IOLWAID			4,158,823 Sc	hedule 5
70				Page	e 1 of 14
70					
72					
<u> </u>			1	1	1

	Α	В	С	D	Е	F	G	н	1	J	К	1
1	SIMPIL RRR FILING	ITEM	Initial	2		<u> </u>	Ū		M of F	M of F	M of F	-
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
	RRR # 2.1.8										Version 2005.1	
6			\$						\$		\$	
	Barrie Hydro Distribution Inc.											
8	Reporting period: 2005 revised April 27, 2009										Column	
	Days in reporting period:	365	days								Brought	
	Total days in the calendar year:	365	days								From	
11											TAXREC	
12												
13	I) CORPORATE INCOME TAXES											
	Regulatory Net Income REGINFO E54	1	9,266,366						4,765,589		14,031,955	
16	Regulatory Net Income REGINFO E54	1	9,200,300						4,700,009		14,031,933	
	BOOK TO TAX ADJUSTMENTS											
18	BOOK TO TAX ADSOOTMENTO											
	Additions:										i	
	Depreciation & Amortization	2	5,290,709						1,954,469		7,245,178	
	Employee Benefit Plans - Accrued, Not Paid	3	-,,		_				200,004		200,004	
22	Tax reserves - beginning of year	4			_				212,897		212,897	
	Reserves from financial statements - end of year	4				\neg			134,990		134,990	-
	Regulatory Adjustments - increase in income	5				\neg		Ì	0		0	
	Regulatory Assets - to balance to tax return								3,020,407		3,020,407	
26	Other Additions (See Tab entitled "TAXREC")											
27	"Material" Items from "TAXREC" worksheet	6							0		0	
28	Other Additions (not "Material") "TAXREC"	6							101,494		101,494	
29	"Material Items from "TAXREC 2" worksheet	6							275,290		275,290	
30	Other Additions (not "Material") "TAXREC 2"	6				\square			60,033		60,033	
31											 	
	Deductions: Input positive numbers											
33	Capital Cost Allowance and CEC	7	4,135,294						3,132,838		7,268,132	
	Employee Benefit Plans - Paid Amounts	8			 	\rightarrow			0		0	
	Items Capitalized for Regulatory Purposes	9			-+	\rightarrow			0		0	
	Regulatory Adjustments - deduction for tax purposes in Item 5	10			ł	\rightarrow			0		0	
37	Regulatory Assets - to balance to tax return	14	4 459 999			\rightarrow			1,751,161		1,751,161	_
38 39	Interest Expense Deemed/ Incurred Tax reserves - end of year	11 4	4,158,823			\rightarrow			-603,652 134,990		3,555,171 134,990	_
40	Reserves from financial statements - beginning of year	4							212,897		212,897	
	Contributions to deferred income plans	4			-+	\rightarrow			212,897		212,897	-
41	Contributions to pension plans	3			-+	-+			0		0	
	Interest capitalized for accounting but deducted for tax	11							0		0	
44	Other Deductions (See Tab entitled "TAXREC")								•			
45	CDM 2005 incremental OM&A expenses per 2005 PILs model	12	310,000						-310,000		0	
46	"Material" Items from "TAXREC" worksheet	12	,						0		0	
47	Other Deductions (not "Material") "TAXREC"	12							56,834		56,834	
48	Material Items from "TAXREC 2" worksheet	12							191,360		191,360	
49	Other Deductions (not "Material") "TAXREC 2"	12							87,339		87,339	-
50												
51	TAXABLE INCOME/ (LOSS)		5,952,958						6,071,406	Before loss C/F	12,024,364	
52												
	BLENDED INCOME TAX RATE											
54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	36.12%						-0.0700%	Formula	36.05%	
55		L				$ \rightarrow$						
	REGULATORY INCOME TAX	I	2,150,209			$ \rightarrow$			2,021,575	Actual	4,171,784	
57												
58		L			 	\rightarrow				• • •		
	Miscellaneous Tax Credits	14			-+	\rightarrow			0	Actual	0	
60	Total Demulatory Income T		0.450.055						0.001 ===	*	4 474 70 4	
61	Total Regulatory Income Tax		2,150,209			—∔			2,021,575	Actual	4,171,784	
62					ł	\rightarrow					 	
63 64					\rightarrow	\rightarrow	_				 	
64 65	II) CAPITAL TAXES	<u> </u>			-+	\rightarrow					 	
	Ontario				-+	\rightarrow					 	
	Base	15	108,021,367		-+	-+			31,074,508		139,095,875	
68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	15	7,500,000		\rightarrow	\rightarrow		_	-63,540		7,436,460	
69	Taxable Capital		100,521,367		-+	-+			31,010,968		131,659,415	-
70		1	.00,021,007		-+	\rightarrow			01,010,000			-
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		-+	\rightarrow			0.3000%		0.3000%	-
72			0.000070			-+			0.000070			_
73	Ontario Capital Tax		301,564		-+	-+			93,414		394,978	
74	•											
75	Federal Large Corporations Tax											
	Base	18	108,021,367						21,869,837		129,891,204	
77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	50,000,000						-250,000		49,750,000	
78	Taxable Capital		58,021,367				_		21,619,837		80,141,204	
79								_				
80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%					_	0.0000%		0.1750%	
		L			$ \square$	$ \rightarrow$						
81			404 507	T	. ſ	ſ	I	I	38,710		140,247	
82	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		101,537									
82 83	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21	101,537 66,673						62,729		129,402	
82 83 84	Less: Federal Surtax 1.12% x Taxable Income	21	66,673			\exists						
82 83 84		21							62,729 -24,019		129,402 10,845	

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Bit Instruct function tax is proserved. Compare function (prover tax is proserved.) Compare function (prover tax is prover tax is pro													
OP Income State (provides of procedual) 22 3386.071 Actual 2005 4.177,724 SUC (Figory state procedual) 24 301.081 10.081 <td></td> <td>ncome Tax Rate used for gross- up</td> <td></td> <td>36.12%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		ncome Tax Rate used for gross- up		36.12%									
B2 CFC may size a proseed-app Add 2005 Add 2005<	_												
30 30 Anual 2005 394.978 Anual 2005 394.978 30 1 4													
94 1 <th1< th=""> 1 1 1</th1<>													
98 0.<	_	Ontario Capital Tax (no gross-up since it is deductible)	24	301,564							Actual 2005	394,978	
Bit Total PLA for Refs Adjustment - MUST AGRE MITT 2000 2/5 3.722.152 0 1 Actual 2005 4.577.602 07 RAM DECISION 0													
97 RAM DECISION Image: Control of the True-up Variance Image: Contro													
Bit Mathematical Strategy and Stra	96	Total PILs for Rate Adjustment MUST AGREE WITH 2005	25	3,722,154							Actual 2005	4,577,607	
98 99 99 90<	97	RAM DECISION											
Display Display <t< td=""><td>98</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	98												
Dig N J Calculation of the True-up Variance Display	99												
Dig N J Calculation of the True-up Variance Display	100	IV) FUTURE TRUE-UPS											
Total matchines										DR/(CR)			
1030 Employee Benefit Plane - Accound, Not Plant and accound 3 4 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>210(010)</td> <td></td> <td></td> <td></td>										210(010)			
Del Tax meanses deducated in pro year 4 Images and the standard statements of dyay 4 Images and the statements of dyay 4 Images and the statements of dyay 4 Images and the statement of dyay 4 </td <td></td> <td></td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td>200.004</td> <td>Deat rating accorded</td> <td></td> <td></td>			2						_	200.004	Deat rating accorded		
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110 Employee Benefit Plans - Paid Ancounts 8 0 0 0 0 112 Regulatory Adjustments 10 0 0 0 0 0 112 Regulatory Adjustments 10 0 0 0 0 0 0 112 Regulatory Adjustments 10 0			6							275,290	Interest adj for boo	KS	
111 Items Capabization for Regulatory Purposes 9 0 0 0 113 Items Capabization for Jacobian Science (See Below - cell 1207) 11 0 0 0 113 Items Capabization for Jacobian Science (See Below - cell 1207) 11 0 0 0 113 Items Capabization for Jacobian Science (See Below - cell 1207) 11 0 0 0 0 113 Items Capabization (Jacobian Science (See Below - cell 1207) 11 0 0 0 0 0 113 Items Capabization (Jacobian Science (See Below - cell 1207) 11 0													
112 Paguakov, Adjustments 10 0 0 0 0 113 Paguakov, Adjustments 10 0 0 0 0 114 Tax reserves claimed in normer year 4 0 0 0 0 116 Control of the Sebagining of year 4 0 0 0 0 116 Control of the Sebagining of year 3 0 0 0 0 0 116 Control of the Shagining of year 3 0 </td <td></td>													
113) 113 11													
111 Tax searves daimed in current year 4 0 4 4 4 4 4 4 0 4 0 4 6 4 0 4 0 4 0 10 10 10 10 10 10 10 10 10 10 11 10													
119 Reserves from F/S beginning of year 4 4 0 212.807 0 111 Contributions to pension plans 3 0 0 0 0 111 Contributions Material flems TAXREC 12 0 0 0 0 110 Other deductions "Material" flems TAXREC 2 12 0 0 0 0 121 Total from 2005 Uillity is tax return 0										-			
110 Contributions to deferred income plans 3 0 0 110 Contributions Omension plans 3 0 0 0 110 Other deductions 'Material' term TAXEEC 2 12 0 1913600 Interest 20(1)(e) 1 120 Intermations 'Material' term TAXEEC 2 26 0 4 283,934 0 121 Contributions 'Material' term TAXEEC 2 26 0 4 36,12% 0 121 Contributions 'Material' term TAXEEC 2 10 0 4 102,557 0	114	Tax reserves claimed in current year								134,990			
111 Contributions of pansing bans 3 0 0 0 111 Ontholius of Material Term TAXREC 2 12 10	115	Reserves from F/S beginning of year	4							212,897			
110 Other deductions "Material" term TAXREC 12 0 19.30 0 19.30 <td< td=""><td>116</td><td>Contributions to deferred income plans</td><td>3</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td></td<>	116	Contributions to deferred income plans	3							0			
110 Other deductions "Material" item TAXREC 2 12 12 12 10 110 </td <td>117</td> <td>Contributions to pension plans</td> <td>3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td>	117	Contributions to pension plans	3							0			
120	118	Other deductions "Material" Items TAXREC	12							0			
121 Total TRUE-UPS before tax effect 26 = 283.934 = 283.934 123 Income Tax Rate from 2005 Utility's tax return X 36.12% = 102.557 124 Income Tax Rate from 700- y adjustments Income Tax Credits Income Tax Cre	119	Other deductions "Material" Item TAXREC 2	12							191,360	Interest 20(1)(e)		
121 Total TRUE-UPS before tax effect 26 = 283.934 = 283.934 123 Income Tax Rate from 2005 Utility's tax return X 36.12% = 102.557 124 Income Tax Rate from 700- y adjustments Income Tax Credits Income Tax Cre	120												
122 moment Tax Rate from 2005 Utility's tax return x 36.12% x 36.12% 124 x 36.12% x 36.12% x 36.12% 125 moment Tax Effect on True-up adjustments x 36.12% x 36.12% 126 x x 36.12% x 36.12% x 36.12% 127 Less: Miscelaneous Tax Credits 14 x x 36.12% x 36.12% 128 Income Tax on True-ups x 102.557 x 102.557 x x 37.11% x 102.557 x x 37.11% x x 37.11% x 102.557 x x 37.11% x 102.557 x x 37.11% x 102.557 x 102.557 x 37.11% x		Total TRUE-UPS before tax effect	26					=		283.934			
122 Image: Second Tax Rate from 2005 Utility's tax return Image: Second Tax Rate from 2005 Utility's tax return Image: Second Tax Rate from 2005 Utility's tax return Image: Second Tax Rate from 2005 Utility's tax return 128 Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits 128 Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits 129 Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits 131 Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits Image: Second Tax Credits 131 Image: Second Tax Credits Image: Second	122												
124 Image: more fax Effect on True-up adjustments Image: more fax Effect on True-up adjustment		Income Tax Rate from 2005 Utility's tax return						x		36.12%			
122 Import Tax Effect on True-up adjustments Image: adjustments Im	_												
126		Income Tax Effect on True-up adjustments						_		102 557			
127 Less: Miscollaneous Tax Credits 14 0 0 0 128 Text 10 102, 557 102,557 131 Income Tax Rate used for gross-up 1 102,557 102,557 133 TRUE-UP VARIANCE ADJUSTMENT 1 157,780 102,557 133 TRUE-UP VARIANCE ADJUSTMENT 1 157,780 102,557 134 1 157,780 102,557 135 125,552,958 157,780 102,557 136 1 157,780 102,557 137 1 157,780 102,557 138 1 1 102,557 139 120,557 102,557 102,557 131 120,500 102,557 102,557 139 120,500 102,557 102,557 137 130,552,558 102,557 102,557 138 120,500 102,557 102,557 139 120,500,558 102,558 102,558 102,559 139 130,550 102,5559 102,559 102,559 102,559 139 120,550 <										.02,001			
128 Import Tax on True-ups Import Tax and Tax a		ess: Miscellaneous Tax Credits	14						-	0			
128 Total Income Tax on True-ups Image: Constraint of the c			14							v			
130 130 130 131 1000me Tax Rate used for gross-up 131 135 135 135 135 135 135 135 135 135 135 135 135 136 136 137 136 137 138 137 138 137 138 137 138 137 138 137 138 137 139 137 139 137 137 139 137 139 137 137 137 137 137 139 137 137 137 137 137 137 139 137		Total Income Tax on True-ups							-	102 557			
131 Income Tax Rate used for gross-up 33 33 35 36 35 36 36 36 36 36 36 36 36 36 36 36 36 36 36 36 36 36 36 36										102,001			
132 132 137 157 1		Income Tax Pate used for gross-up							_	35.00%			
133 TUBE-UP VARIANCE ADJUSTMENT Image: Constraint of the Deferral Account Variance caused by the Constraint of the Deferral Account Variance caused by the Constraint of the Deferral Account Variance caused by the Constraint of the Deferral Account Variance caused by the Constraint of the Cons		Income Tax Rale used for gross-up							_	33.00%			
134 Image: Integral Account Variance caused by 135 changes in legislation Image: Integral Account Variance caused by 135 changes in legislation Image:										457 700			
IV b) Calculation of the Deferral Account Variance caused by as changes in legislation Image: Constraint of the Deferral Account Variance caused by as changes in legislation Image: Constraint of the Deferral Account Variance caused by changes in legislation 38 REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial 37 estimate column) = 5,952,958 = 5,952,958 39 REVISED CORPORATE INCOME TAX RATE X 36,12% = 1 101 Image: Constraint of the Deferral Account Tax X 36,12% = 2,150,209 = 111 REVISED REGULATORY INCOME TAX Image: Constraint of tax Image									_	157,760			
135 changes in legislation i </td <td>_</td> <td></td>	_												
136 REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial of set interaction of the initial of set interaction of the initial of set interaction of the initial													
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial = 5,952,958 137 estimate column) = 5,952,958 138 = 5,952,958 = 139 REVISED CORPORATE INCOME TAX RATE = 2 = 1 139 REVISED CORPORATE INCOME TAX RATE = 2,150,209 = 1 141 REVISED REGULATORY INCOME TAX = 2,150,209 = 1 142 = 0 = 0 = 1 1 143 Less: Revised Miscellaneous Tax Credits = 0 = 0 1 1 144 = = 0 = 2,150,209 1 1 145 Total Revised Regulatory Income Tax Inces: Regulatory Income Tax variance Inces: Starting Capital Tax Inces: Starting Capital Tax Inces: Starting Capital Tax Inces: Capital Tax Inces: Capital Tax Inces: Capital Tax Inces: Capital Tax I		changes in legislation											
137 estimate column) = 5,952,958 138 I <td< td=""><td>136</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_1</td><td></td><td></td><td></td><td></td></td<>	136								_1				
137 estimate column) = 5,952,958 138 I <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>T</td><td>T</td><td>Т</td><td></td><td></td><td></td><td></td></td<>							T	T	Т				
138		estimate column)							=	5,952,958			
140 Image: Constraint of the sector of t	138												
140 Image: Constraint of the sector of t	139	REVISED CORPORATE INCOME TAX RATE			_	_			x	36.12%			
142 Image: constraint of the sector of t	140								Ī				
142 Image: constraint of the sector of t	141	REVISED REGULATORY INCOME TAX							-1	2,150,209			
143 Less: Revised Miscellaneous Tax Credits - 0 - 0 - 0 144 - - 0 - 2,150,209 - - 145 Total Revised Regulatory Income Tax - 0 - 2,150,209 - - 146 - - - 2,150,209 -	142								Ī				
144	143	Less: Revised Miscellaneous Tax Credits							- [0			
145 Total Revised Regulatory Income Tax = 2,150,209 <td< td=""><td>144</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>ľ</td><td></td><td></td><td></td><td></td></td<>	144								ľ				
146	145	Total Revised Regulatory Income Tax							- 1	2,150.209			
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell - 2,150,209 147 C61) - 2,150,209 148 - 0 - 149 Regulatory Income Tax Variance 0 - 0 149 Regulatory Income Tax Variance 0 - 0 - 149 Regulatory Income Tax Variance 0 - 0 - - 149 Regulatory Income Tax Variance 0 - 0 - <td< td=""><td>146</td><td>· · ·</td><td></td><td></td><td></td><td></td><td></td><td></td><td>ľ</td><td>, ,</td><td></td><td></td><td></td></td<>	146	· · ·							ľ	, ,			
147 C61) - 2,150,209 - - 2,150,209 - - 140 148 - - 2,150,209 - - - - - - 141 149 Regulatory Income Tax Variance -		Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell							t				
148 Image: Constraint of Capital Tax Image: Constraint of Capital	147								-	2,150.209			
149 Regulatory Income Tax Variance Image: Constraint of the	148				1					,,_00			
150 151 Ontario Capital Tax 151<		Regulatory Income Tax Variance							_	0			
151 Ontario Capital Tax Image: Capital Tax		<u> </u>								Ŭ			
152 Base = 108,021,367 - - 153 Less: Exemption from tab Tax Rates, Table 2, cell C39 - - 7,500,000 - 154 Revised deemed taxable capital - - 7,500,000 - - 154 Revised deemed taxable capital - - 100,521,367 - - 155 - - - - - - - - 156 Rate - Tab Tax Rates cell C54 - <		Ontario Capital Tax							- I				
153 Less: Exemption from tab Tax Rates, Table 2, cell C39 - 7,500,000 - - 154 Revised deemed taxable capital = 100,521,367 - - 155 - - 0.3000% - - - 156 - - - 0.3000% - - 156 - - - - - - - 156 -									_	108.021.367			
154 Revised deemed taxable capital = 100,521,367 Image: Constraint of the constrain													
155 Image: Constraint Capital Tax Image: Constraintax Image: Constraint Capital													
156 Rate - Tab Tax Rates cell C54 x 0.3000% x 1000% 157 Image: Comparison of Capital Tax Image: Comparison of Capital Tax 1mage: Comp									-	.00,021,007			
157 Image: Constraint of Capital Tax Image: Constaint of Capital Tax Image: Constraint of Capital		Rate - Tab Tay Rates cell C54				-	-		¥	0 300.0%			
158 Revised Ontario Capital Tax = 301,564 = Less: Ontario Capital Tax reported in the initial estimate column (Cell - - 301,564 159 C73) - 301,564 -		Naio - rad tax Naios uch U34							^	0.3000%			
Less: Ontario Capital Tax reported in the initial estimate column (Cell 159 C73)		Povised Ontorio Capital Tax							_	204 504			
159 C73)	100								-	301,364			
	150									201 504			
									-				
	100	Regulatory Unitario Capital Tax Variance							=	0			

	А	В	С	D	Е	F	G	Н	I	J	К	L
1	SIMPIL RRR FILING	ITEM	Initial						M of F	M of F	M of F	
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5	RRR # 2.1.8										Version 2005.1	
6			\$						\$		\$	
161												
162	Federal LCT											
163	Base								108,021,367			
	Less: Exemption from tab Tax Rates, Table 2, cell C40							-	50,000,000			
165	Revised Federal LCT							=	58,021,367			
166												
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C55								0.1750%			
168												
	Gross Amount								101,537			
	Less: Federal surtax							-	66,673			
	Revised Net LCT							=	34,864			
172												
	Less: Federal LCT reported in the initial estimate column (Cell C85)							-	34,864			
	Regulatory Federal LCT Variance							=	0			
175												
	Actual Income Tax Rate used for gross-up								35.00%			
177												
	Income Tax (grossed-up)							+	0			
	LCT (grossed-up)							+	0			
	Ontario Capital Tax							+	0			
181												
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT							=	0			
183												
	TRUE-UP VARIANCE (from cell I133)							+	157,780			
185				_								
186	Total Deferral Account Entry (Positive Entry = Debit)							=	157,780			
187	(Deferral Account Variance + True-up Variance)											
188												
189												
190												
	V) INTEREST PORTION OF TRUE-UP											
192	Variance Caused By Phase-in of Deemed Debt											
193				_								
	Total deemed interest (REGINFO)			_					4,158,823			
195	Interest phased-in (Cell C38)			_					4,158,823			
196				_								
197									0]
198	according to the Board's decision			_								
199	Others Interest Marian and Ala Damandara Laurala]
	Other Interest Variances (i.e. Borrowing Levels			_								
201	Above Deemed Debt per Rate Handbook)								0.555.474]
202	Interest deducted on MoF filing (Cell K38+K43)								3,555,171]
203	Total deemed interest (REGINFO CELL D62)			+					4,158,823]
204	Variance equand by evenes data								0			I
	Variance caused by excess debt			+					0]
206	Internet Adjustment for Tay Durney (((+					0]
	Interest Adjustment for Tax Purposes (carry forward to Cell I113)			+					0]
208 209	Total Internet Verience			+					0]
	Total Interest Variance			+				$\left - \right $	0			——I
210						1		1				

1					_	
	A	B	C	D	E	F
2	SIMPIL RRR FILING	LINE	M of F	Non-wires	Wires-only	
			Corporate	Eliminations (positive numbers)	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RRR # 2.1.8		Tax Return	(positivo numbera)	Return	
5	KKK # 2.1.0		Retuin		Version 2005.1	
	Section A: Identification:				Version 2003.1	
	Barrie Hydro Distribution Inc.					
8						
	Taxation Year's start date:		Jan 1, 2006			
10	Taxation Year's end date:		Dec 31, 2006			
11	Number of days in taxation year:		365	days		
12						
13	Please enter the Materiality Level :		121,524	< - enter materiality	level	
14	(0.25% x Rate Base x CER)	Y/N	N			
15		Y/N	N			
16		Y/N	N			
	Does the utility carry on non-wires related operation?	Y/N	N			
18	(Please complete the questionnaire in the Background questionr	aire wo	rksneet.)			
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
20	Note: Carry lorward wires-only Data to Tab TAXCALC Coldmin K					
22	Section B: Financial statement data:					
23		ıms.				
24						
25	If required please change the descriptions except for amortization, int	erest ex	pense and provisior	for income tax		
26						
27				eats all amounts		
28						
29						_
30						
31	Energy Sales	+	119,056,463		119,056,463	
32	Distribution Revenue	+	27,780,659		27,780,659	
33	Other Income	+	3,551,395		3,551,395	
34	Miscellaneous income	+			0	
35	Payanya abauld be entered about this line	+			0	
36 37	Revenue should be entered above this line					
	Costs and Expenses:					
39	Cost of energy purchased	-	119,056,463		119,056,463	
40	Administration	-	6,412,941		6,412,941	
41	Customer billing and collecting	-	c, <u>c</u> , o t t		0	
42	Operations and maintenance	-	3,365,508		3,365,508	
43	Amortization (links to C61 below)	-	7,245,178		7,245,178	
44	Ontario Capital Tax	-			0	
45	CDM Expenses for 2005	-	276,472		276,472	
46		-			0	
47		-			0	
48		-			0	
49						
	Net Income Before Interest & Income Taxes EBIT	=	14,031,955	0	14,031,955	
51		-	3,555,171		3,555,171	
52	Provision for payments in lieu of income taxes	-	4,700,578	0	4,700,578	
55	Net Income (loss) (The Net Income (loss) in the MoF column should equal to the net income	=	5,776,206	0	5,776,206	
	(loss) per financial statements on Schedule 1 of the tax return.)					
54	(loss) per financial statements on Schedule 1 of the tax return.)					
	(loss) per financial statements on Schedule 1 of the tax return.)					
55		e				
55 56 57	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1	e				
55 56 57 58	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS:					
55 56 57 58 59	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax	+	4,700,578	0	4,700,578	
55 56 57 58 59 60	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax	++++			0	
55 56 57 58 59 60 61	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization	+ + + +	7,245,178	0	0 7,245,178	
55 56 57 58 59 60 61 62	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid	+ + + + +	7,245,178 200,004	0	0 7,245,178 200,004	
55 57 58 59 60 61 62 63	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year	+ + + + + +	7,245,178 200,004 212,897	0 0 0	0 7,245,178 200,004 212,897	
55 56 57 58 59 60 61 62 63 64	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004	0	0 7,245,178 200,004	
55 56 57 58 59 60 61 62 63 64 65	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990	0 0 0	0 7,245,178 200,004 212,897 134,990 0	
55 56 57 58 59 60 61 62 63 64 65 66	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Assets changes	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407	0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407	
55 56 57 58 59 60 61 62 63 64 65 66 67	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290	0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290	
55 56 57 58 59 60 61 62 63 64 65 66 66 67 68	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Assets changes	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407	0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407	
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407 275,290	0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290	
55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033	
55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70 71 72	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions)	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377	
55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70 71 72	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404	
55 56 57 58 59 60 61 62 63 64 65 66 66 66 70 71 72 73 74	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> <i>Other Additions: (Please explain the nature of the additions)</i> Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377	
55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Proge corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> <i>Other Additions: (Please explain the nature of the additions)</i> Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0	
55 56 57 58 59 60 61 62 63 64 65 66 66 70 71 72 73 74 75 76	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648	
55 56 57 58 59 60 61 62 63 64 65 63 64 65 66 67 70 71 72 73 74 75 76 77	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0	
55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 76 77 78	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648	
55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 76 77 78 79	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 0	
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 77 78 930	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements	+++++++++++++++++++++++++++++++++++++++	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442	0 0 0 0 0	0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0	
55 56 57 58 59 60 61 62 63 64 55 66 67 70 71 72 73 74 75 76 77 77 78 90 81	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement	+ + + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 0 0 0 0 0 0	
55 56 57 58 59 60 61 62 63 64 65 666 67 689 70 71 72 73 74 75 76 77 789 80 81 82	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOCK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 0 0 0 0 0 0	
55 56 57 58 59 60 61 62 63 64 65 66 66 66 70 71 72 73 74 75 76 77 77 78 80 81 82 83	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOCK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 0 0 0 0 0 0	
55 56 57 58 59 60 61 62 63 64 65 66 63 64 65 66 67 71 72 73 74 75 76 77 77 78 80 81 82 83 84 85	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapitule tems and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 91,648 0 0 0 0 101,494 15,950,871	
55 56 57 58 59 60 61 62 63 64 56 66 67 68 67 77 74 75 76 77 78 80 81 82 83 84 85 86	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapitule tems and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648 91,648 101,494 15,950,871 0,0		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 91,648 0 0 0 0 0 0 0 101,494 15,950,871	
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 77 77 77 77 77 77 77 77 77 77 77	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapitule tems and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648 91,648 101,494 15,950,871 0 0 0 0		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 0 0 101,494 15,950,871 15,950,871	
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556677686061626666768697717273747576777890818283848586878889	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 <i>Subtotal</i> Other Additions: (Please explain the nature of the additions) Recapitule tems and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions Total Additions	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,837 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648 101,494 15,950,871 0 0 0 0 0 0 0		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 91,648 0 0 0 101,494 15,950,871 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
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55 56 57 58 59 60 61 62 63 64 65 667 669 71 72 73 74 75 76 77 78 80 81 823 845 886 889 90 91	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOCK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments Regulatory Adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions Recap Material Additions:	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648 101,494 15,950,871 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 0 101,494 15,950,871 15,950,871 15,950,871 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
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$\begin{array}{c} 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 68\\ 69\\ 70\\ 71\\ 72\\ 73\\ 74\\ 75\\ 77\\ 78\\ 80\\ 81\\ 82\\ 83\\ 84\\ 85\\ 88\\ 89\\ 99\\ 91\\ 92\\ 93\\ \end{array}$	Section C: Reconciliation of accounting income to taxable incom From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Pederal large corporations tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Regulatory adjustments Regulatory adjustments Regulatory Assets changes Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed SR& ED expenditures deducted on financial statements Capital tax accrued in income statement Total Other Additions: Recap Material Additions: Total Additions: Total Additions:	+ + + + + + + + + + + + + + + + + + +	7,245,178 200,004 212,897 134,990 3,020,407 275,290 60,033 15,849,377 3,404 6,442 91,648 101,494 15,950,871 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 7,245,178 200,004 212,897 134,990 0 3,020,407 275,290 60,033 15,849,377 3,404 6,442 0 91,648 0 0 91,648 0 0 0 101,494 15,950,871 15,950,871 15,950,871 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

- T	A	В	С	D	E	F
1	SIMPIL RRR FILING	LINE	M of F	Non-wires	⊑ Wires-only	Г
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	(positive numbers)	Return	
	RRR # 2.1.8		Return			
5					Version 2005.1	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	7,267,015		7,267,015	
	Cumulative eligible capital deduction	-	1,117		1,117	
	Employee benefit plans-paid amounts Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
104	Regulatory Assets changes		1,751,161		1,751,161	
	Tax reserves - end of year	-	134,990	0	134,990	
	Reserves from financial statements- beginning of year	-	212,897	0	212,897	
	Contributions to deferred income plans Contributions to pension plans	-			0	
	Interest capitalized for accounting deducted for tax	-			0	
	Material deduction items from TAXREC 2	-	191,360	0	191,360	
	Other deduction items (not Material) from TAXREC 2	-	87,339	0	87,339	
112	· · ·					
113	Subtotal	=	9,645,879	0	9,645,879	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-	41,026		41,026	
	Gain on disposal of assets	-	45.000		0	
	SR&ED expenses claimed in year Capital tax per CT23	-	15,808 394,768	394,768	15,808 0	
118		-	394,708	394,708	0	
120	Total Other Deductions	=	451,602	394,768	56,834	
121						
122	Total Deductions	=	10,097,481	394,768	9,702,713	
123						
	Recap Material Deductions:					
125 126			0	0	0	
126			0	0	0	
127			0	0	0	
129			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		451,602	394,768	56,834	
	Total Other Deductions		451,602	394,768	56,834	
133						
	TAXABLE INCOME	=	11,629,596	-394,768	12,024,364	
	DEDUCT: Non-capital loss applied positive number	-			0	
136 137	Non-capital loss applied positive number Net capital loss applied positive number	-			0	
138	Net capital loss applied positive humber	_			0	
	NET TAXABLE INCOME	=	11,629,596	(394,768)	12,024,364	
140						
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	2,561,258		2,561,258	
143 144	Net Ontario Income Tax (Must agree with tax return)	+	1,610,526	0	1,610,526	
_	Subtotal Less: Miscellaneous tax credits (Must agree with tax returns)	=	4,171,784	0	4,171,784 0	
	Total Income Tax	=	4,171,784	0	4,171,784	
147			.,,	Ű.	.,,	
	APPLICABLE TAX RATES FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax status)		22.12%		22.12%	
	Net Ontario Income Tax Rate (Must agree with tax status)		13.93%		13.93%	
151	Blended Income Tax Rate		36.05%		36.05%	
152	Section D: Detailed calculation of Ontario Capital Tax					
153 154	Section D. Detailed Calculation of Ontario Capital Tax					
	ONTARIO CAPITAL TAX					
	(From Ontario CT23)					
	PAID-UP CAPITAL					
158						-
	Paid-up capital stock	+	61,491,374		61,491,374	
	Retained earnings (if deficit, deduct)	+/-	14,478,708		14,478,708	
	Capital and other surplus excluding appraisal surplus	++			0	
	appraisal surplus	+ +	28,992,907		28,992,907	
	Bank loans	+	20,002,007		20,992,907	
	Bankers acceptances	+			0	
166	Bonds and debentures payable	+	25,000,000		25,000,000	
	Mortgages payable	+			0	
	Lien notes payable	+			0	
	Deferred credits	+			0	
	Contingent, investment, inventory and similar reserves	+			0	
	Other reserves not allowed as deductions Share of partnership(s), joint venture(s) paid-up capital	++			0	
172	Share of partnership(s), joint venture(s) paid-up capital	+ =	129,962,989	0	129,962,989	
	Subtract:		.20,002,000	0	.20,002,000	
	Amounts deducted for income tax purposes in excess of amounts	- 1				
, b			-9,332,459		-9,332,459	
175	DOOKED		0,002,100			
175	Deductible R&D expenditures and ONTTL costs deferred for income	-	0,002,100			
175	Deductible R&D expenditures and ONTTL costs deferred for income	-	139,295,448	0	0	

	A	В	С	D	E	F
1	SIMPIL RRR FILING	LINE	M of F	Non-wires	Wires-only	Г
	TAX RETURN RECONCILIATION (TAXREC)	2	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	(positive numbers)	Return	
	RRR # 2.1.8		Return			
5					Version 2005.1	
178						
	ELIGIBLE INVESTMENTS					
180	Bonds, lien notes, interest coupons	+			0	
	Mortgages due from other corporations	++			0	
	Shares in other corporations	+	71,785		71,785	
	Loans and advances to unrelated corporations	+	162,976		162,976	
	Eligible loans and advances to related corporations	+			0	
	Share of partnership(s) or joint venture(s) eligible investments	+			0	
187						
188	Total Eligible Investments	=	234,761	0	234,761	
189 190						
	TOTAL ASSETS					
192						
	Total assets per balance sheet	+	154,523,176		154,523,176	
	Mortgages or other liabilities deducted from assets	+			0	
	Share of partnership(s)/ joint venture(s) total assets	+			0	
	Subtract: Investment in partnership(s)/joint venture(s)	-			0	
197	Total and a Part of				151 500 15-	
	Total assets as adjusted	=	154,523,176	0	154,523,176	
199	Add: (if deducted from assets)					
200	Contingent, investment, inventory and similar reserves	+			0	
202	Other reserves not allowed as deductions	+			0	
	Subtract:				0	
	Amounts deducted for income tax purposes in excess of amounts					
	booked	-	-9,332,459		-9,332,459	
	Deductible R&D expenditures and ONTTL costs deferred for	-			0	
	income tax					
	Subtract: Appraisal surplus if booked	-			0	
207	Add or subtract: Other adjustments	+/-			0	
200	Total Assets	=	163,855,635	0	163,855,635	
210		-	100,000,000	0	103,033,033	
211						
212	Investment Allowance		199,573	0	199,573	
213						
	Taxable Capital					
215	Maria Maria andrei		100 005 110	0	100.005.110	
	Net paid-up capital Subtract: Investment Allowance	+	139,295,448 199,573	0	139,295,448 199,573	
217		-	199,573	0	199,573	
219	Taxable Capital	=	139,095,875	0	139,095,875	
220		_	100,000,010	Ŭ	100,000,010	
221	Capital Tax Calculation					
222	Deduction from taxable capital up to maximum of \$7,5000,000		7,436,460	0	7,436,460	
223	(Input in tab Tax Rates)					
224	Net Taxable Capital		131,659,415	0	131,659,415	
225 226	Pote		0.00000	0.3000%	0.000000	
226	Rate		0.3000%	0.3000%	0.3000%	
	Days in taxation year		365	365	365	
	Divide days by 365		1.00	1.00	1.00	
230	, · · · · ·					
231	Ontario Capital Tax (as calculated)		394,978	0	394,978	
232						
233	Ontario Capital Tax (Must agree with CT23 return)		394,978	0	394,978	
234	Another E. Detailed and effect of the Another State					
235	Section E: Detailed calculation of Large Corporations Tax					
236	LARGE CORPORATIONS TAX					
	(From Federal Schedule 33)					
	CAPITAL					
	ADD:					
	Reserves that have not been deducted in computing income for the	+				
	year under Part I				0	
	Capital stock	+	61,491,374		61,491,374	
	Retained earnings	+	14,478,708		14,478,708	
	Contributed surplus	++			0	
	Any other curpluses	+			0	
245	Any other surpluses	[
245 246	Deferred unrealized foreign exchange gains	+	28 992 907		28 992 907	
245 246	Deferred unrealized foreign exchange gains All loans and advances to the corporation	+	28,992,907		28,992,907	
245 246 247	Deferred unrealized foreign exchange gains		28,992,907 25,000,000		28,992,907	
245 246 247 248 249	Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations Any dividends declared but not paid	+				
245 246 247 248 249	Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations	+ +				
245 246 247 248 249	Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations Any dividends declared but not paid	+ + +		0	25,000,000 0	

	А	В	С	D	E	F
1	SIMPIL RRR FILING	LINE	M of F	Non-wires	Wires-only	<u> </u>
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	(positive numbers)	Return	
	RRR # 2.1.8		Return			
5					Version 2005.1	
253						
	DEDUCT:					
	Deferred tax debit balance	-			0	
256	Any deficit deducted in computing shareholders' equity	-			0	
257	Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above	-			0	
20.	Deferred unrealized foreign exchange losses	-			0	
259	Deletted utilealized totelgti excitatige losses	-			0	
260	Subtotal	=	0	0	0	
261	Gubiotai	-	U	0	0	
262	Capital for the year		129,962,989	0	129,962,989	
263						
264	INVESTMENT ALLOWANCE					
265						
	Shares in another corporation	+	71,785		71,785	
267	Loan or advance to another corporation	+			0	
268	Bond, debenture, note, mortgage, or	+			0	
269	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
271	Dividend receivable from another corporation	+			0	
070	Debts of corporate partnerships that were not exempt from tax under	+				
	Part I.3				0	
	Interest in a partnership	+			0	
274 275	Investment Allowance	=	71,785	0	71,785	
275		=	71,705	U	71,705	
277						
278	TAXABLE CAPITAL					
279						
280	Capital for the year	=	129,962,989	0	129,962,989	
281						
282	Deduct: Investment allowance	-	71,785	0	71,785	
283						
284	Taxable Capital for taxation year	=	129,891,204	0	129,891,204	
285						
286	Deduct: Capital Deduction - maximum of \$50,000,000	-	49,750,000	0	49,750,000	
287	(Input in tab Tax Rates)			-		
288	Taxable Capital	=	80,141,204	0	80,141,204	
289 290	Rate 0.225% in 2002 and 2003; 0.200% in 2004; 0.175% in 2005		0.17500%	0.17500%	0.17500%	
290	Rate 0.225% III 2002 and 2005, 0.200% III 2004, 0.175% III 2005		0.17500%	0.17500%	0.17500%	
-	Days in year		365	365	365	
	Days in year Divide days by 365		1.0000	1.0000	1.0000	
294			1.0000	1.0000	1.0000	
295	Gross Part I.3 Tax LCT (Must agree with tax return)	=	140,247	0	140,247	
296			,=		,	
297	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
298						
299	Less: Federal Surtax = Actual Surtax from tax return	-	129,402		129,402	_
300						
	Net Part I.3 Tax - LCT Payable (Must agree with tax return)	=	10,845	0	10,845	
302	(If surtax is greater than Gross LCT, then zero)					
303						
	Section F: Income and Capital Taxes					
305						
	RECAP FROM ABOVE:		4 474 704	0	4 474 704	
	Total Income Taxes	+	4,171,784 394,978	0	4,171,784 394,978	
	Ontario Capital Tax Federal Large Corporations Tax	+		0	394,978 10,845	
309	i euerai Large Culputations Tax	+	10,845	0	10,845	
310	Total income and capital taxes	=	4,577,607	0	4,577,607	
312	rotar moome and capital taxes	-	4,577,007	0	4,377,007	
312						

	A	В	С	D	E	F
1 SIN	MPIL RRR FILING	LINE	M of F	Non-wires	⊑ Wires-only	Г
-	x and Accounting Reserves		Corporate	Eliminations	Tax	
	r MoF Column of TAXCALC		Tax	(positive numbers)	Return	
	r "wires-only" business - see s. 72 OEB Act)		Return	(1	Return	
	R # 2.1.8		Rotan		Version 2005.1	
6	in # 2.1.0				VCI 31011 2003.1	
	rrie Hydro Distribution Inc.					
8 <mark>Re</mark> j 9	porting period: 2005 revised April 27, 2009					
	X RESERVES					
10 1 A	A RESERVES					
	ginning of Year:					
12 Бе	ginning of fear:				0	
-	comic for doubtful coccupto co. 20(1)(1)	+	212 207		•	
	serve for doubtful accounts ss. 20(1)(I)	+	212,897		212,897	
	serve for goods & services ss.20(1)(m)	+			0	
	serve for unpaid amounts ss.20(1)(n)	+			0	
	bt and share issue expenses ss.20(1)(e)	+			0	
18 Oth		┥───┤			0	
19 Oth	ner	┥───┤			0	
20		k			0	
21		┦───┤			0	
	tal (carry forward to the TAXREC worksheet)	ļ	212,897	0	212,897	
23						
	d of Year:					
25					0	
	serve for doubtful accounts ss. 20(1)(I)		134,990		134,990	
	serve for goods & services ss.20(1)(m)				0	
	serve for unpaid amounts ss.20(1)(n)				0	
	bt and share issue expenses ss.20(1)(e)				0	
30 Oth					0	
31 Oth	ner				0	
32					0	
33					0	
34 Inse	ert line above this line					
35 Tot	tal (carry forward to the TAXREC worksheet)		134,990	0	134,990	
36	· · · · · · · · · · · · · · · · · · ·					
37						
38 FIN	NANCIAL STATEMENT RESERVES					
39						
40 Bec	ginning of Year:					
41					0	
42					0	
	vironmental				0	
	owance for doubtful accounts		212,897		212,897	
	rentory obsolescence	1	,		0	
	operty taxes	1			0	
47 Oth					0	
48 Oth		1			0	
49		1			0	
	tal (carry forward to the TAXREC worksheet)	1	212,897	0	212,897	
51		+ +	212,007	0	212,001	
	d of Year:	<u>†</u> †			1	
53		1			0	
54		1 1			0	
	vironmental	1			0	
	owance for doubtful accounts		134,990		134,990	
	entory obsolescence	+ +	104,330		134,990	
	operty taxes	+			0	
59 Oth		+			0	
		+			-	
60 Oth		+			0	
51 20 Jac	ant line also in this line.	4			0	
	ert line above this line	-	404.000		40.4.000	
	tal (carry forward to the TAXREC worksheet)		134,990	0	134,990	
64		1				

3 4 5 6 7 8 9 10 11	A SIMPIL RRR FILING TAX RETURN RECONCILIATION (TAXREC 2)	B	C M of F	D Non wiros	E	F
3 4 5 6 7 8 9 10 11		LINE	M of F	Non wires		
4 5 7 8 9 10 11	TAX RETURN RECONCILIATION (TAXREC 2)			Non-wires	Wires-only	L
5 6 7 8 9 10 11			Corporate	Eliminations	Tax	<u> </u>
6 7 8 9 10 11	(for "wires-only" business - see s. 72 OEB Act) RRR # 2.1.8		Tax	(positive numbers)	Return	
7 8 9 10 11	KKK # 2.1.0		Return		Version 2005.1	
8 9 10 11					Version 2005.1	├───┤
9 10 11	Barrie Hydro Distribution Inc.					
10 11	Reporting period: 2005 revised April 27, 2009					
	Number of days in taxation year:		365			
40	Materiality Level:		121,524			
12						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
	Recapture of capital cost allowance	+			0	
	Gain on sale of eligible capital property	+			0	
	Income or loss for tax purposes- joint ventures or partnerships	+			0	
	Loss in equity of subsidiaries and affiliates Loss on disposal of assets	+			0	
	Charitable donations	+	41,026		41,026	
	Taxable capital gains	+	41,020		41,020	
	Depreciation in inventory -end of year	+			0	
	Scientific research expenditures deducted	+			0	
	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Non-deductible club dues and fees	+			0	
	Non-deductible automobile expenses	+			0	
	Non-deductible life insurance premiums	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Non-deductible meals and entertainment	+			0	
	Book loss on joint ventures or partnerships	+			0	
	Capital items expensed Debt issue expense	+			0	
	Deemed dividend income	+			0	
	Dividends credited to investment account	+			0	
	Financing fees deducted in books	+	275,290		275,290	
	Gain on settlement of debt	+	2.0,200		0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
41	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
		+			0	
	Amortization of deferred chgs - right of use substations	+	19,007		19,007	
46	0.40(4)(-)	+			0	
47	S.12(1)(x)	+			0	
40		+			0	
50		+			0	
51		+			0	
52		+			0	
53		+				
54	Total Additions	=	335,323	0	335,323	
55						
	Recap of Material Additions:					
57			0	0		
58			0	0		
59			0	0		
60 61			0	0		
61 62			0	0		
62 63			0	0		
64			0	0		
65			0	0		
66			0	0		
67			0	0		
68			0	0		
69			0	0		
70			0	0		
71			0	0		
72			0	0		
73			0	0		
74			0	0		
75 76			0	0		
	Financing fees deducted in books		275,290	0	•	
78			275,290	0		
79			0	0	0	
80			0	0	Sch	edule
			0	0		
81			0	0	. 090	

	A	В	С	D	E	F
2	SIMPIL RRR FILING	LINE	M of F	Non-wires	⊑ Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	(positive numbers)	Return	
	RRR # 2.1.8		Return	(P	Return	
6	NNN # 2.1.0		Return		Version 2005.1	
83			0	0	0	
84			0	0	0	
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92			0	0	0	
93			0	0	0	
94			-			
	Total Material additions		275,290	0	275,290	
	Other additions less than materiality level		60,033	0	60,033	
	Total Additions		335,323	0	335,323	
98			1 50,020			
	Deduct:					
	Gain on disposal of assets per f/s	-	82,872		82,872	
	Dividends not taxable under section 83		02,012		02,012	
	Terminal loss from Schedule 8				0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661				0	
	Bad debts				0	
	Book income of joint venture or partnership	- 1	4,467		4,467	
	Equity in income from subsidiary or affiliates	- 1	1,107		0	
	Contributions to a qualifying environment trust				0	
	Other income from financial statements	-			0	
	Other deductions: (Please explain in detail the nature of the item)					
	Imputed interest on Reg Assets				0	
	SEC 20(1) (e)		191,360		191,360	
	Capital gains adjustment	-	101,000		0	
114		-			0	
115					0	
	s.13(7.4)	-			0	
117	5.10(1.1)	-			0	
118					0	
119		-			0	
120		- 1			0	
	Total Deductions	=	278,699	0	278,699	
122			210,000	•	210,000	
123						
	Recap of Material Deductions:					
125	Recap of Material Deductions:		0	0	0	
125 126			0	0	0	
126			0	0	0	
126 127			0 0	0 0	0	
126 127 128			0 0 0	0 0 0	0 0 0	
126 127 128 129			0 0	0 0	0	
126 127 128 129 130			0 0 0 0	0 0 0 0	0 0 0 0	
126 127 128 129 130 131			0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	
126 127 128 129 130 131 132			0 0 0 0	0 0 0 0 0 0 0	0 0 0 0	
126 127 128 129 130 131 132 133			0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134			0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133			0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138 139	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138 139 140	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 191,360 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 191,360 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 191,360 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
1266 1277 128 129 1300 1311 1322 1333 1344 1355 1366 1377 1388 1399 1400 1411 1422 1433 1444 1455	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
1266 1277 1288 1299 1300 1311 1322 1333 1344 1355 1366 1377 1388 1399 1400 1411 1422 1433 1444 1455 1466 147	SEC 20(1) (e)		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

A B C D E F G H SIMPIL RRR FILING Corporate Tax Rates Version 2005.1 Exemptions, Deductions, or Thresholds RRR # 2.1.8 Barrie Hydro Distribution Inc.
Corporate Tax Rates Version 2005.1 Exemptions, Deductions, or Thresholds RRR # 2.1.8 Barrie Hydro Distribution Inc. Inc.
Exemptions, Deductions, or Thresholds RRR # 2.1.8 Barrie Hydro Distribution Inc.
Barrie Hydro Distribution Inc.
Reporting period: 2005 revised April 27, 2009
Table 1
Rates Used in 2005 RAM PILs Applications
Income Range 0 400,001
RAM 2005 to to >1,128,000
Year 400,000 1,128,000
Income Tax Rate
Proxy Tax Year 2005
Federal (Includes surtax) 13.12% 17.75% 22.12% Control Contro
Ontario 5.50% 9.75% 14.00% Blended rate 18.62% 0.00% 27.50% 36.12%
Blended rate 18.62% 0.00% 27.50% 36.12%
Capital Tax Rate 0.300% Input in C18
Capital Tax Rate 0.300 % Imput in C10 LCT rate 0.175% Input in C19
Surtax 1.12% Input in C19
Ontario Capital Tax MAX
Exemption ** \$7.5MM 7,500,000 Input in C21
Corporations Tax MAX 50,000,000 Input in C22
Exemption ** \$50MM
**Exemption amounts must agree with the Board-approved 2005 RAM PILs filing
Table 2
Expected Rates and Exemptions for 2005
Income Range 0 300,001 400,001
Expected Rates 2005 to to 1,128,000
Year <u>300,000 400,000 1,128,000</u>
Income Tax Rate
Current year 2005 Fachard (lackudes surfax) 42.40% 52.40% 52.40% 52.40%
Federal (Includes surtax) 13.12% 22.12% 22.12% Casteria 5.50% 5.50% 9.75% 44.00%
Ontario 5.50% 5.50% 9.75% 14.00% Blended rate 18.62% 27.62% 31.87% 36.12%
Blended rate 18.62% 27.62% 31.87% 36.12%
Capital Tax Rate 0.300% Input in C36
LCT rate 0.175% Input in C37
Surtax 1.12% Input in C38
Ontario Capital Tax MAX
Exemption *** \$7.5MM
Federal Large
Corporations Tax \$50,000,000 Input in C40
Exemption ***
***Allocation of exemptions must comply with the Board's instructions regarding
regulated activities.
Table 3 Input Information from Utility's Actual 2005 Tax Returns
Input Information from Utility's Actual 2005 Tax Returns Income Range 0 300,001 400,001
to to to >1,128,000
Year 300,000 400,000 1,128,000
Income Tax Rate
Current year 2005
Federal (Includes surtax) 13.12% 22.12% 22.12%
Ontario 5.50% 5.50% 9.75% 14.00%
Blended rate 18.62% 27.62% 31.87% 36.12%
Capital Tax Rate 0.300% Input in C54
LCT rate 0.175% Input in C55
Surtax 1.12% Input in C56
Ontario Capital Tax MAX
Exemption * \$7.5MM 7,436,460 mput in C57
Federal Large MAX to 750 000 logitie (50
Corporations Tax 49,750,000 input in C58
Exemption *
* Include copies of the actual tax returns - Ontario CT23, federal T2. Please see the
Checklist.
-
4
4

	А	В	С	DE	F	G	Н		J	К	L	М	0 V
1	SIMPIL RRR FILING												
2	Analysis of Account 1562:	Defer	red Payments i	n lieu of Taxes									
3	Barrie Hydro Distribution Inc.												Version 2005.1
4	Reporting period: 2005 revis	sed Ap	oril 27, 2009	Sign Conventi	on: ·	+ for increase;	- fo	r decrease					RRR # 2.1.8
5													
6													
7													
8	Year start:		10/1/2001	1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006	
9	Year end:		12/31/2001	12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006	Total
10]				ļ	
11	Opening balance:	=	0	1,136,416		1,608,305		1,391,372		1,017,759		215,745	0
	Board-approved PILs tax	+/-											
12	proxy from Decisions (1)		1,129,825	3,666,285		4,796,110		3,948,741		3,708,187		1,240,718	18,489,866
	True-up Variance	+/-											
13	Adjustment Q4, 2001 (2)			136,041		_						0	136,041
	True-up Variance	+/-											
14	Adjustment (3)			0		122,608		103,883		-77,750		157,780	306,521
	Deferral Account Variance												
15	Adjustment Q4, 2001 (4)					_							0
	Deferral Account Variance	+/-											
16	Adjustment (5)									-353,364		0	-353,364
	Adjustments to reported	+/-											
17	prior years' variances (6)											_	0
18	Carrying charges (7)	+/-	6,591	115,949		88,352		59,311		23,458			293,661
	PILs collected from	-											
	customers - Proxy (8)		0	-3,446,386		-5,224,003		-4,485,548		-4,102,545		-1,672,718	-18,931,200
20													
	Ending balance: # 1562		1,136,416	1,608,305		1,391,372		1,017,759		215,745		-58,475	-58,475
22													
23	NOTE. The purpose of this was	rlohe -	tio to obour the	movement in Asses		- CO which act-	lioh -	a the reasing the	f=c -	m ar liability to	tor		
24	24 NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.												

	Α	В	С	D	E
1		SIMPIL RRR FILING			–
			Ni wakan		Varaian 2005 4
2		Filing Requirements related to the SIMPIL model	Number		Version 2005.1
3		Barrie Hydro Distribution Inc.	of Copies		RRR # 2.1.8
4		Reporting period: 2005 revised April 27, 2009			
5					
6		Name of person to contact about this SIMPIL filing: =============>	Carolyn You	ng	
7		Contact Telephone Number: ====================================	(705)722-72	44 X	321
8		Contact Email Address: ===================================	cyoung@bar		
9					
10		Documents to be submitted to the Board when filing the Ministry of Finance Column info	ormation:		
11		(Normally in July of the year following the reporting period)			
12		(rormany in our of the year following the reporting period)			
12		Diseas file 2 acts of contract of the SIMDIL worksheets and 4 CD or disk			
		Please file 2 sets of copies of the SIMPIL worksheets and 1 CD or disk			
14					
15	1)	REGINFO	2	Y	
16					
17	2)	TAXCALC	2	Y	
18	-				
19	3)	TAXREC	2	Y	
20	•)		-		
20	4	Ter Deserves	2	Y	
	4)	Tax Reserves	2	Y	
22					
23	5)	TAXREC 2	2	Y	
24					
25	6)	Tax Rates	2	Y	
26	-				
27	7)	PILs 1562 Calculation	2	Y	
28	• ,				
29	8)	Checklist	2	Y	
30	0)	CHECKIISL	2	1	
31	- 1		-		
	9)	Financial statements used to prepare tax returns if different from the audited financial	2	n/a	
32		statements submitted to the Board in April 2006 (See 12, 13)			
33					
34	10)	Electronic Excel format of the SIMPIL worksheets on disk or CD	1	Y	
35	- /				
36	11)	Notices of Assessments, Re-assessments, Statement of Adjustments for:			
37	,	2001	4	Y	
38			1	ř Y	
		2002	1	•	
39		2003	1	n/a	
40		2004	1	Y	
41		2005	1	Y	
42					
43	12)	Federal T2 tax return and schedules (with dollar amounts) 2005	1	Y	
44	·,		-		
45	13)	Ontario CT23 tax return and schedules 2005	1	Y	
	13)	Untario U 123 las return anu Scheuules 2003	•	•	
46					
47		NOTE: These are the tax returns that were sent to the Ontario Minstry of Finance,			
48		not the NIL tax returns sent to the Canada Revenue Agency.			
49					
50					
51					
52					

Barrie Hydro Distribution Inc. PILs Combined Proceeding EB-2008-0381

BH 25 Response

Row 2001 2002 2003 2004 2005 2006 2007 Subtotal 2008 PILS included in Rate before Gross Up 1 3,121,391 3,121,391 2,407,327 2,486,636 2,120,175 2,078,407 15,335,327 2,104,548 (amounts from rate application effective Mar 1 or May 1) PILS included in Rate after Gross Up 2 4,796,110 3,044,449 2,971,122 4,796,110 3,666,285 3,722,154 3,109,834 23,134,942 (amounts from rate application effective Mar 1 or May 1) amount paid to MOF 3 142,814 692,155 1,554,468 3,765,371 4,565,769 5,251,427 5,665,388 21,637,392 -Difference Row 1 - Row 3 (142, 814)2,429,236 1,566,923 (1,358,044)(2,079,133)(3, 131, 252)(3,586,981)(6,302,065) 2,104,548 Difference Row 2 - Row 3 (2, 141, 593)(142, 814)4,103,955 3,241,642 (99,086)(843, 615)(2,620,939)1,497,550 2,971,122

Comparison of PILs Tax Proxy Amount and Actual Amounts Paid

Note: As at the date of this submission the 2008 income tax return is still in preparation.

SHEET 1 - 2001 OEB Appr	roved Rate Schedule	V2		
NAME OF UTILITY	Barrie Hydro Distribution Inc.		LICENCE NUMBER	ED-1999-0228
NAME OF CONTACT	Stephen Perry		PHONE NUMBER	705-722-7222 ext 278
E- Mail Address	sperry@barriehydro.com			
VERSION NUMBER	3			
Date	Feb 25, 2002			

Enter the values for your 2001 OEB approved distribution rates in the appropriate areas which are highlighted in yellow.

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0070
MONTHLY SERVICE CHARGE (Per Customer)	\$12.08
COST OF POWER KWH RATE	\$0.07494

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0070			
MONTHLY SERVICE CHARGE (Per Customer)	\$12.08			
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KWH	WINTER OFF- PEAK \$/KWH	SUMMER PEAK \$/KWH	SUMMER OFF- PEAK \$/KWH
	\$0.12331	\$0.04211	\$0.09709	\$0.03122

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0100
MONTHLY SERVICE CHARGE (Per Customer)	\$12.08
COST OF POWER KWH RATE	\$0.07376

Schedule 7

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0100			
MONTHLY SERVICE CHARGE (Per Customer)	\$12.08			
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KWH	WINTER OFF- PEAK \$/KWH	SUMMER PEAK \$/KWH	SUMMER OFF- PEAK \$/KWH
	\$0.11298	\$0.04207	\$0.09445	\$0.03119

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$0.8192
MONTHLY SERVICE CHARGE (Per Customer)	\$299.60
COST OF POWER KW RATE	\$7.2591
COST OF POWER KWH RATE	\$0.05199

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE	\$0.8192					
MONTHLY SERVICE CHARGE (Per Customer)	\$299.60					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW <mark>\$11.8211</mark>	\$/KW <mark>\$8.9388</mark>	\$/KWH <mark>\$0.07024</mark>	\$/KWH \$0.04195	\$/KWH \$0.05929	\$/KWH <mark>\$0.03110</mark>

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE	\$0.0000					
MONTHLY SERVICE CHARGE (Per Customer)	\$0.00					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW	\$/KW	\$/KWH	\$/KWH	\$/KWH	\$/KWH
	\$0.00	\$0.00	\$0,000	\$0,000	\$0,000	\$0,000

LARGE USE

DISTRIBUTION KW RATE	\$0.4242					
MONTHLY SERVICE CHARGE (Per Customer)	\$6,947.06					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW	\$/KW	\$/KWH	\$/KWH	\$/KWH	\$/KWH
	\$11.9295	\$8.9298	\$0.06886	\$0.04119	\$0.05815	\$0.03058

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	\$2.2521
MONTHLY SERVICE CHARGE (Per Connection)	\$2.80
COST OF POWER KW RATE	\$21.2555
OR	

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE	\$0.0000	
MONTHLY SERVICE CHARGE (Per Connection)	\$0.00	
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KW \$0.0000	SUMMER PEAK \$/KW \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE	\$0.6495
MONTHLY SERVICE CHARGE (Per Connection)	\$0.27
COST OF POWER KW RATE	\$22.1587

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$0.6495	
MONTHLY SERVICE CHARGE (Per Connection)	\$0.27	
COST OF POWER TIME OF USE RATES	\$/KW	SUMMER PEAK \$/KW
	\$33.3303	\$12.3314

MISCELLANEOUS CHARGES

ADD 2001 OEB APPROVED MISCELLANEOUS CHARGES BELOW.

Please enter these charges exactly as they are entered in your current approved rate schedule. Please add your specific charges as necessary.

New Account Setup Change of Occupancy Account History Payment History Current Year Data Each Additional Year Data		\$ \$ \$ \$ \$	8.80 - 5.00 -	*
Arrear's Certificate	mth	ծ Տ Տ Տ	9.30 1.50% 12.00 8.65	19.56%/annum
Disconnect/Reconnect Charges (non payment of account) During Regular Hours After Hours		\$ \$	17.60 27.80	
Temporary Service		\$	210.00	Overhead
After Hours High Voltage Station Outage Residential Service 2nd Visit to Connect New Service Residential Service After Hours Visit to Connect New Service		\$ \$ \$	-	
Diversity Adjustment Credit (per KW) Winter (discontinued at Market Opening) Summer		\$ \$	-	
Temporary service single phase Temporary service single phase/Secondary Voltage Temporary Service Underground Dispute Involvement Charges Non Utility Step Down Facility Standby Facility charge Meter Translation		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.60	/kw /kw /month

* to be applied on the third and subsequent request if not delivered electronically through the Electronic Transaction Business System.

SHEET 2 - 2002 Rate Schedule including 2nd Year PBR Adjustment

NAME OF UTILITY NAME OF CONTACT	Barrie Hydro Distribution Inc. Stephen Perry		LICENCE NUMBER	ED-1999-0228 705-722-7222 ext 278
E- Mail Address	sperry@barriehydro.com			
VERSION NUMBER	3	ŀ	1	1
Date	Feb 25, 2002	IPI	PF	Adjustment Factor
Enter the IPI for 2001 when released by the Bo	bard in January.	0.4%	-1.5%	-1.1%
This schedule includes distribution rates which	have been adjusted for the IPI - PF	2nd year PBR rate	adjustment.	or 98.90% of current rates.
RESIDENTIAL				
DISTRIBUTION KWH RATE	\$0.006923			
MONTHLY SERVICE CHARGE (Per Customer)	\$11.9471			
COST OF POWER KWH RATE	\$0.0749			

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.006923			
MONTHLY SERVICE CHARGE (Per Customer)	\$11.9471			
COST OF POWER TIME OF USE RATES	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KWH \$0.1233	\$/KWH \$0.0421	\$/KWH \$0.0971	\$/KWH \$0.0312

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.009890
MONTHLY SERVICE CHARGE (Per Customer)	\$11.9471
COST OF POWER KWH RATE	\$0.07376

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.009890			
MONTHLY SERVICE CHARGE (Per Customer)	\$11.9471			
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KWH \$0.1130	WINTER OFF- PEAK \$/KWH \$0.0421	SUMMER PEAK \$/KWH \$0.0945	SUMMER OFF- PEAK \$/KWH \$0.0312

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$0.810189
MONTHLY SERVICE CHARGE (Per Customer)	\$296.3044
COST OF POWER KW RATE	\$7.2591
COST OF POWER KWH RATE	\$0.0520

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE	\$0.810189					
MONTHLY SERVICE CHARGE (Per Customer)	\$296.3044					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW	\$/KW	\$/KWH	\$/KWH	\$/KWH	\$/KWH
	\$11.82	\$8.94	\$0.0702	\$0.0420	\$0.0593	\$0.0311

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE	\$0.000000					
MONTHLY SERVICE CHARGE (Per Customer)	\$0.0000					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW \$0.00	\$/KW \$0.00	\$/KWH \$0.0000	\$/KWH \$0.0000	\$/KWH \$0.0000	\$/KWH \$0.0000

LARGE USE

COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KW \$11.93	SUMMER PEAK \$/KW \$8.93	WINTER PEAK \$/KWH \$0.0689	WINTER OFF- PEAK \$/KWH \$0.0412	SUMMER PEAK \$/KWH \$0.0582	SUMMER OFF- PEAK \$/KWH \$0.0306
MONTHLY SERVICE CHARGE (Per Customer)	\$6,870.64					
DISTRIBUTION KW RATE	\$0.419534					

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	\$2.227327
MONTHLY SERVICE CHARGE (Per Connection)	\$2.7692
COST OF POWER KW RATE	\$21.2555
OR	

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE	\$0.0000	
MONTHLY SERVICE CHARGE (Per Connection)	\$0.00	
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KW \$0.0000	SUMMER PEAK \$/KW \$0.0000

STREET LIGHTING (NON TIME OF USE)

OB	
COST OF POWER KW RATE	\$22.1587
MONTHLY SERVICE CHARGE (Per Connection)	\$0.2670
DISTRIBUTION KW RATE	\$0.6424

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$0.6424	
MONTHLY SERVICE CHARGE (Per Connection)	\$0.27	
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KW \$33.3303	SUMMER PEAK \$/KW \$12.3314

SHEET 3 - Calculating Rate Increases using 1999 LDC Data and adding 2002 Incremental MARR

NAME OF UTILITY	Barrie Hydro Distribution Inc.	LICENCE NUMBER	ED-1999-0228
NAME OF CONTACT	Stephen Perry	PHONE NUMBER	705-722-7222 ext 278
E- Mail Address	sperry@barriehydro.com		
VERSION NUMBER	3		
Date	Feb 25, 2002		

This schedule requires LDCs to input the 1999 statistics (identical to those in your approved RUD Model) which will be used to allocate distribution revenue to rate classes and also used to determine 2002 rate additions to recover the additional 1/3 of incremental MARR. If your LDC has other issues that will have a permanent impact on MARR (change in late payment policy or other revenue adjustments) you must justify them and provide evidence in your manager's summary. Enter the permanent revenue adjustment amount here: \$ 304,913.00 Cell G36 will be adjusted by this amount.

Enter the 1/3 of incremental MARR used in the RUD Model that your LDC used for approved 2001 rates.	\$
Enter the 1/3 of incremental MARR you seek to recover in 2002 (should be same as previous entry)	\$
	•

Enter the 1/3 of incremental MARR you will seek to recover in 2003 (should be same as first 1/3 increment)

Use the Table below to enter the 1999 statistics for your LDC. These should be the same as reported to the OEB in your approved RUD Model used to set current rates. The share of class distribution revenue in 1999 is used to allocate the additional 1/3 incremental MARR to the classes for 2002 rates.

1999 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	1999 Revenue Shares	2002 1/3 MARR Allocations
RESIDENTIAL CLASS	-	400.942.410	45.907	\$9.472.281.02	58.09%	\$ 1,285,437.42
GENERAL SERVICE <50 KW CLASS		160,530,489	4.853	\$2.311.787.51	14.18%	\$ 313,721.50
GENERAL SERVICE >50 KW NON TIME OF USE	1,577,624	-	850	\$4,348,317.33	26.67%	\$ 590,089.10
GENERAL SERVICE >50 KW TIME OF USE	0		0	\$0.00	0.00%	\$ · -
INTERMEDIATE USE	0		0	\$0.00	0.00%	\$ -
LARGE USER CLASS	83,118		1	\$118,619.35	0.73%	\$ 16,097.26
SENTINEL LIGHTS	126		20	\$954.75	0.01%	\$ 129.56
STREET LIGHTING CLASS	24,594	-	11,533	\$53,742.71	0.33%	\$ 7,293.16
TOTALS		=		\$16,305,702.67	1.00	\$ 2,212,768.00
	Ą	llocated Total for	2002 including adju	stments at Cell B13 =	==>	\$ 2,212,768.00

Residential Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

		VARIABLE CHARGE REVENUE Percentage 0.297		SERVICE CHARGE REVENUE Percentage 0.703	TOTAL 2002 ALLOCATED ISTRIBUTION REVENUE 100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G26 above)	\$	381,774.91	\$	903,662.50	\$ 1,285,437.42
(B) RETAIL KWH		400,942,410			
(C) NUMBER OF CUSTOMERS				45,907	
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4))	\$0.000952			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 is the total new Service Charge appears on the Rate Schedule on		eet 4)		\$1.6404	

General Service <50kW Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

					TOTAL 2002
	VARIABLE		SERVICE		ALLOCATED
	CHARGE		CHARGE	0	DISTRIBUTION
	REVENUE	I	REVENUE		REVENUE
	Percentage	F	Percentage		
	0.7081		0.2919		100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G27 above)	\$ 222,146.19	\$	91,575.30	\$	313,721.50

Schedule 7

1,907,855.00 1,907,855.00 1,907,855.00

(B) RETAIL KWH	160,530,489	Schedule 7
(C) NUMBER OF CUSTOMERS	4,853	
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.001384	
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 and	\$1.5725	

the total new Service Charge appears on the Rate Schedule on Sheet 4)

General Service >50kW Class Non TOU

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIABLE CHARGE REVENUE Percentage 0.297		SERVICE CHARGE REVENUE Percentage 0.703	TOTAL 2002 ALLOCATED ISTRIBUTION REVENUE 100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G28 above)	\$	175,256.46	\$ 414,832.64	\$ 590,089.10
(B) RETAIL KW		1,577,624		
(C) NUMBER OF CUSTOMERS			850	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.111089		
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on		et 4)	\$40.6699	

General Service >50kW ClassTOU

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIABLE CHARGE REVENUE Percentage		SERVICE CHARGE REVENUE	TOTAL 2002 ALLOCATEE DISTRIBUTIC REVENUE	D
		297	Percentage 0.703	100%	
A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G29 above)	\$	-	\$-	\$ -	
3) RETAIL KW		0			
C) NUMBER OF CUSTOMERS			-		
D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) his amount is added to the kW rate shown on Sheet 2 and he total new rate appears on the Rate Schedule on Sheet 4)	\$0	.111089	I	same as non to	u
E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 this amount is added to the Service Charge shown on Sheet 2	and		\$40.6699	same as non to	u

the total new Service Charge appears on the Rate Schedule on Sheet 4)

Intermediate Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIAE CHARO REVEN	GE	SERVI CHAR REVEN	GE	A DIS	OTAL 2002 LLOCATED STRIBUTION REVENUE	
	Percenta	0	Percen	U		1000/	
	0.297	/	0.70	3		100%	
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G30 above)	\$	-	\$	-	\$	-	

(C) NUMBER OF CUSTOMERS(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) #DIV/0!

(this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12

(this amount is added to the Service Charge shown on Sheet 2 and the total new Service Charge appears on the Rate Schedule on Sheet 4)

#DIV/0!

Large User Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIABLE CHARGE REVENUE Percentage			CHARGE REVENUE Percentage		CHARGE REVENUE		I	SERVICE CHARGE REVENUE Percentage	TOTAL 2002 ALLOCATED ISTRIBUTION REVENUE
		0.297		0.703	100%					
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G31 above)	\$	4,780.89	\$	11,316.37	\$ 16,097.26					
(B) RETAIL KW		83,118								
(C) NUMBER OF CUSTOMERS				1						
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.057519								
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on		et 4)		\$943.0310						

Sentinel Lighting Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIABLE CHARGE REVENUE Percentage		CHARGE CHARGE REVENUE REVENUE Percentage Percentage		TOTAL 2002 ALLOCATED ISTRIBUTION REVENUE
		0.297		0.703	100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G32 above)	\$	38.48	\$	91.08	\$ 129.56
(B) RETAIL KW		126			
(C) NUMBER OF CUSTOMERS (Connections)				20	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.305402			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on		et 4)		\$0.3795	

Streetlighting Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIABLE CHARGE REVENUE			CHARGE CHARGE REVENUE REVENUE				DISTRIBUTION				
		Percentage	F	Percentage								
		0.297	0.703			100%						
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G33 above)	\$	2,166.07	\$	5,127.09	\$	7,293.16						
(B) RETAIL KW		24,594										

(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 and the total new Service Charge appears on the Rate Schedule on Sheet 4)

\$0.088073

\$0.0370

SHEET 4 - 2002 Base Rate Schedule including 2002 1/3 Incremental MARR Adjustment

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 3 Feb 25, 2002 LICENCE NUMBER ED-1999-0228 PHONE NUMBER 705-722-7222 ext 278

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR.

This is the Base Rate Schedule which will be used as the base for the March 1, 2003 PBR Rate Adjustment.

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0079
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59
COST OF POWER KWH RATE	\$0.0749

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0079			
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59			
COST OF POWER TIME OF USE RATES	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KWH \$0.1233	\$/KWH \$0.0421	\$/KWH \$0.0971	\$/KWH \$0.0312

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0113	
MONTHLY SERVICE CHARGE (Per Customer)	\$13.52	
COST OF POWER KWH RATE	\$0.0738	

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0113			
MONTHLY SERVICE CHARGE (Per Customer)	\$13.52			
COST OF POWER TIME OF USE RATES	WINTER PEAK	WINTER OFF-	SUMMER PEAK	SUMMER OFF-

	PEAK		PEAK	Cohodulo 7
\$/KWH	\$/KWH	\$/KWH	\$/KWH	Schedule 7
\$0.1130	\$0.0421	\$0.0945	\$0.0312	

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$0.9213
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97
COST OF POWER KW RATE	\$7.2591
COST OF POWER KWH RATE	\$0.0520

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE	\$0.921278					
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW	\$/KW	\$/KWH	\$/KWH	\$/KWH	\$/KWH
	\$11.8211	\$8.9388	\$0.0702	\$0.0420	\$0.0593	\$0.0311

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE	#DIV/0!					
MONTHLY SERVICE CHARGE (Per Customer)	#DIV/0!					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW	\$/KW	\$/KWH	\$/KWH	\$/KWH	\$/KWH
	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

LARGE USE

DISTRIBUTION KW RATE	\$0.477053					
MONTHLY SERVICE CHARGE (Per Customer)	\$7,813.67					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW \$11.9295	\$/KW \$8.9298	\$/KWH \$0.0689	\$/KWH \$0.0412	\$/KWH \$0.0582	\$/KWH \$0.0306

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	\$2.5327	
MONTHLY SERVICE CHARGE (Per Connection)	\$3.15	
COST OF POWER KW RATE	\$21.2555	

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE	\$0.0000		zeroed out
MONTHLY SERVICE CHARGE (Per Connection)	\$0.00	l	zeroed out
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KW \$0.0000	SUMMER PEAK \$/KW \$0.0000	

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE	\$0.7304
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30
COST OF POWER KW RATE	\$22.1587

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$0.7304	
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30	
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KW \$33.3303	SUMMER PEAK \$/KW \$12.3314

SHEET 5 - Bill Impact Analysis for 2002 Rate Schedule including IPI-PF & 2002 1/3 Incremental MARR Adjustment

Schedule 7

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 3 Feb 25, 2002 LICENCE NUMBER ED-1999-0228 PHONE NUMBER 705-722-7222 ext 278

This schedule shows the bill impactsusing the 2002 Base Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Base Rate Schedule (including IPI-PF & 1/3 Incremental MARR)

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001 BI	LL				2002 BILL (IPI-PF a	& 2nd Instal	Iment 1/3 I	ncremental M	ARR)	
ENTER DESIRED CONSUMPTION 100 kWh	LEVEL	KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	(enter)	<i>w</i> ite in	Ŷ		MONTHLY SERVICE		φ/ittii	÷	DOLLAND	,,,
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.08	CHARGE DISTRIBUTION	n/a	n/a	\$ 13.59		
	KWH	100	0.0070	\$	0.70	KWH	100	0.00788	\$ 0.79		
	COST OF POWER KWH	100	0.0749	\$	7.49	COST OF POWER KWH	100	0.0749	\$ 7.49		
	CURRENT 2001 BILL	-		\$	20.27	Adjusted 2002 BILL		[\$ 21.87	\$ 1.60	7.9%
MONTHLY CONSUMPTION OF 250 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.08	CHARGE DISTRIBUTION	n/a	n/a	\$ 13.59		
	KWH	250	0.0070	\$	1.75	KWH	250	0.00788	\$ 1.97		
	COST OF POWER KWH	250	0.0749	\$	18.74	COST OF POWER KWH	250	0.0749	\$ 18.74		
	CURRENT 2001 BILL	-		\$	32.57	Adjusted 2002 BILL		[\$ 34.29	\$ 1.73	5.3%
MONTHLY CONSUMPTION OF 500 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.08	CHARGE DISTRIBUTION	n/a	n/a	\$ 13.59		
	KWH	500	0.0070	\$	3.50	KWH	500	0.00788	\$ 3.94		
	COST OF POWER KWH	500	0.0749	\$	37.47	COST OF POWER KWH	500	0.0749	\$ 37.47		
	CURRENT 2001 BILL	-		\$	53.05	Adjusted 2002 BILL		[\$ 55.00	\$ 1.95	3.7%
MONTHLY CONSUMPTION OF 750 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.08	CHARGE DISTRIBUTION	n/a	n/a	\$ 13.59		
	KWH	750	0.0070)\$	5.25	KWH	750	0.00788	\$ 5.91		
	COST OF POWER KWH	750	0.0749	\$	56.21	COST OF POWER KWH	750	0.0749	\$ 56.21		
	CURRENT 2001 BILL	-		\$	73.54	Adjusted 2002 BILL		[\$ 75.70	\$ 2.16	2.9%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	12.08	SERVICE CHARGE	n/a	n/a	\$ 13.59		
	DISTRIBUTION KWH	1000	0.0070		7.00	DISTRIBUTION KWH	1000	0.00788			
	COST OF POWER KWH	1000	0.0749		74.94	COST OF POWER KWH	1000	0.0749			
	CURRENT 2001 BILL			\$	94.02	Adjusted 2002 BILL		_	\$ 96.40	\$ 2.38	2.5%
				L.*		.,		L	, 00.10	00	2.070

MONTHLY CONSUMPTION OF 1500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHA \$		IMPACT	імраст dule 77
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	12.08	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	13.59		
	KWH	1500	0.0070	\$	10.50	KWH	1500	0.00788	\$	11.81		
	COST OF POWER KWH	1500	0.0749	\$	112.41	COST OF POWER KWH	1500	0.0749	\$	112.41		
	CURRENT 2001 BIL	.L		\$	134.99	Adjusted 2002 BILL			\$	137.81	\$ 2.8	2 2.1%
MONTHLY CONSUMPTION OF 2000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	CHA \$		IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	12.08	CHARGE	n/a	n/a	\$	13.59		
	KWH	2000	0.0070	\$	14.00	KWH	2000	0.00788	\$	15.75		
	COST OF		0.0740		149.88	COST OF POWER KWH	2000	0.0749	¢			
	POWER KWH	2000	0.0749	\$	149.88	KW0	2000	0.0749	φ	149.88		

GENERAL SERVICE < 50 KW

ENTER DESIRED CONSUMPTION		кwн	RATE	CHARGE			кwн	RATE	CHARGE	IMPACT	IMPACT
		(enter)	\$/KWH	\$			NV/H	\$/KWH	CHARGE \$	DOLLARS	IWIPACI %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	12.08	CHARGE	n/a	n/a	\$ 13.52		
	KWH	1000	0.0100	\$	10.00	KWH	1000	0.01127	\$ 11.27		
	COST OF POWER KWH	1000	0.0738	\$	73.76	COST OF POWER KWH	1000	0.0738	\$ 73.76		
	CURRENT 2001 BILL			\$	95.84	Adjusted 2002 BILL			\$ 98.55	\$ 2.71	2.8
IONTHLY CONSUMPTION		кwн	RATE	CHARGE			кwн	RATE	CHARGE	IMPACT	IMPACT
2000 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	12.08	SERVICE CHARGE	n/a	n/a	\$ 13.52		
	DISTRIBUTION KWH	2000	0.0100	\$	20.00	DISTRIBUTION KWH	2000	0.01127	\$ 22.55		
	COST OF POWER KWH	2000	0.0738	\$	147.52	COST OF POWER KWH	2000	0.0738	\$ 147.52		
	CURRENT 2001 BILL			\$	179.60	Adjusted 2002 BILL			\$ 183.59	\$ 3.99	2.2
IONTHLY CONSUMPTION 5000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	12.08	SERVICE	n/a	n/a	\$ 13.52		
	DISTRIBUTION	5000	0.0100		50.00	DISTRIBUTION	5000	0.01127			
	COST OF	0000	0.0100	Q	00.00	COST OF POWER	0000	0.01127	φ 00.01		
	POWER KWH	5000	0.0738	\$	368.80	KWH	5000	0.0738	\$ 368.80		
	CURRENT 2001 BILL			\$	430.88	Adjusted 2002 BILL			\$ 438.69	\$ 7.81	1.8
IONTHLY CONSUMPTION 10,000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.08	CHARGE DISTRIBUTION	n/a	n/a	\$ 13.52		
	KWH	10000	0.0100	\$	100.00	KWH	10000	0.01127	\$ 112.74		
	COST OF POWER KWH	10000	0.0738	\$	737.60	COST OF POWER KWH	10000	0.0738	\$ 737.60		
	CURRENT 2001 BILL			\$	849.68	Adjusted 2002 BILL			\$ 863.86	\$ 14.18	3 1.7
IONTHLY CONSUMPTION		кwн	RATE	CHARGE			кwн	RATE	CHARGE	IMPACT	IMPACT
20,000 KWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	12.08	SERVICE CHARGE	n/a	n/a	\$ 13.52		
	DISTRIBUTION KWH	20000	0.0100		200.00	DISTRIBUTION KWH	20000	0.01127			
	COST OF			-		COST OF POWER					
	POWER KWH	20000	0.0738	\$	1,475.20	KWH	20000	0.0738	\$ 1,475.20		
	CURRENT 2001 BILL			\$	1,687.28	Adjusted 2002 BILL			\$ 1,714.20	age 262	of 20.

	ION LEVEL	ĸw	DATE	CHARGE			KW.	DATE	CHARGE	IMDACT	IMDAGT
		KW (enter)	RATE \$/KW	CHARGE \$			ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	299.60	CHARGE	n/a	n/a	\$ 336.97		
	DISTRIBUTION KW	0	0.0400	о. Ф.	-	DISTRIBUTION KW	0	0.92128	s -		
	COST OF	0	0.8192	2φ	-	COST OF POWER	0	0.92120	φ -		
	POWER KW	0	7.2591	1\$	-	KW	0	7.2591	\$-		
	COST OF POWER KWH	0	0.0520)\$	-	COST OF POWER KWH	0	0.0520	\$-		
	CURRENT 2001 BILI	-		\$	299.60	Adjusted 2002 BILL			\$ 336.97	\$ 37.37	12.5
IONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
00kW, 30,000kWh		(enter)	\$/KW	\$				\$/KW	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	299.60	CHARGE	n/a	n/a	\$ 336.97		
	DISTRIBUTION KW	100	0.9107	5 ¢	91.02	DISTRIBUTION KW	100	0.02128	¢ 02.12		
	COST OF	100	0.8192	2 Þ	81.92	COST OF POWER	100	0.92128	\$ 92.13		
	POWER KW	100	7.2591	1\$	725.91	KW	100	7.2591	\$ 725.91		
	COST OF POWER KWH	30,000	0.0520) \$	1,559.70	COST OF POWER KWH	30,000	0.0520	\$ 1,559.70		
	CURRENT 2001 BILI	-		\$	2,667.13	Adjusted 2002 BILL			\$ 2,714.71	\$ 47.58	1.8
IONTHLY CONSUMPTION 00kW, 40,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY					
	SERVICE CHARGE	n/a	n/a	\$	299.60	SERVICE CHARGE	n/a	n/a	\$ 336.97		
	DISTRIBUTION					DISTRIBUTION					
	KW COST OF	100	0.8192	2\$	81.92	KW COST OF POWER	100	0.92128	\$ 92.13		
	POWER KW	100	7.2591	1\$	725.91	KW	100	7.2591	\$ 725.91		
	COST OF POWER KWH	40,000	0.0520) \$	2,079.60	COST OF POWER KWH	40,000	0.0520	\$ 2,079.60		
	CURRENT 2001 BILI			\$	3,187.03	Adjusted 2002 BILL			\$ 3,234.61	\$ 47.58	1.5
		KW (enter)	RATE \$/KW	CHARGE \$			ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY	KW (enter)		CHARGE \$		MONTHLY	ĸw				
	SERVICE	(enter)	\$/KW	\$	299.60	SERVICE		\$/KW	\$		
	SERVICE CHARGE DISTRIBUTION	(enter) n/a	\$/KW n/a	\$ \$	299.60	SERVICE CHARGE DISTRIBUTION	n/a	\$/KW n/a	\$ \$ 336.97		
	SERVICE CHARGE DISTRIBUTION KW	(enter)	\$/KW	\$ \$	299.60 409.60	SERVICE CHARGE DISTRIBUTION KW		\$/KW	\$ \$ 336.97		
	SERVICE CHARGE DISTRIBUTION	(enter) n/a	\$/KW n/a	\$ \$ 2 \$		SERVICE CHARGE DISTRIBUTION	n/a	\$/KW n/a	\$ 336.97 \$ 460.64		
	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF	(enter) n/a 500 500	\$/KW n/a 0.8192 7.2591	\$ \$ 2 \$ 1 \$	409.60 3,629.55	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER	n/a 500 500	\$/KW n/a 0.92128 7.2591	\$ 336.97 \$ 460.64 \$ 3,629.55		
	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	(enter) n/a 500 500 100,000	\$/KW n/a 0.8192	\$ \$ 2 \$ 1 \$	409.60 3,629.55 5,199.00	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	n/a 500	\$/KW n/a 0.92128 7.2591 0.0520	\$ 336.97 460.64 3,629.55 \$ 5,199.00		%
00kW, 100,000kWh	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	(enter) n/a 500 500 100,000	\$/KW n/a 0.8192 7.2591 0.0520	\$ \$ 2 \$ 1 \$ 0 \$ \$	409.60 3,629.55	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	n/a 500 500 100,000	\$/KW n/a 0.92128 7.2591 0.0520	\$ 336.97 460.64 3,629.55 5,199.00 \$ 9,626.16	DOLLARS	%
i00kW, 100,000kWh IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	(enter) n/a 500 500 100,000	\$/KW n/a 0.8192 7.2591	\$ \$ 2 \$ 1 \$ 0 \$	409.60 3,629.55 5,199.00	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	n/a 500 500	\$/KW n/a 0.92128 7.2591 0.0520	\$ 336.97 460.64 3,629.55 \$ 5,199.00	DOLLARS	%
i00kW, 100,000kWh IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY	(enter) n/a 500 500 100,000 - KW	\$/KW n/a 0.8192 7.2591 0.0520 RATE	\$ \$ 2 \$ 1 \$ 2 \$ 2 \$ 1 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2	409.60 3,629.55 5,199.00	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	n/a 500 500 100,000	\$/KW n/a 0.92128 7.2591 0.0520 RATE	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 CHARGE	DOLLARS \$ 88.41 IMPACT	%
i00kW, 100,000kWh IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL	(enter) n/a 500 500 100,000 - KW	\$/KW n/a 0.8192 7.2591 0.0520 RATE	\$ \$ 2 \$ 1 \$ 2 \$ 1 \$ 2 \$ 2 \$ 1 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2	409.60 3,629.55 5,199.00	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	n/a 500 500 100,000	\$/KW n/a 0.92128 7.2591 0.0520 RATE	\$ 336.97 460.64 3,629.55 5,199.00 <u>9,626.16</u> CHARGE \$	DOLLARS \$ 88.41 IMPACT	%
500kW, 100,000kWh MONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION	(enter) n/a 500 100,000 - KW (enter) n/a	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a	\$ \$ 2 \$ 4 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	409.60 3,629.55 5,199.00 9,537.75 299.60	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION	n/a 500 100,000 KW n/a	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW n/a	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 CHARGE \$ \$ 336.97	DOLLARS \$ 88.41 IMPACT	%
i00kW, 100,000kWh IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL CURRENT 2001 BILL SERVICE CHARGE DISTRIBUTION KW	(enter) n/a 500 100,000 - KW (enter)	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW	\$ \$ 2 \$ 4 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	409.60 3,629.55 5,199.00 9,537.75	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW	n/a 500 500 100,000 KW	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 CHARGE \$ 336.97	DOLLARS \$ 88.41 IMPACT	%
500kW, 100,000kWh MONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	(enter) n/a 500 100,000 - KW (enter) n/a	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a	\$ \$ 2 \$ 1 \$ 2 \$ 1 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$	409.60 3,629.55 5,199.00 9,537.75 299.60	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	n/a 500 100,000 KW n/a	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW n/a	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 CHARGE \$ 336.97 \$ 460.64	DOLLARS \$ 88.41 IMPACT	%
MONTHLY CONSUMPTION 500kW, 100,000kWh MONTHLY CONSUMPTION 500kW, 250,000kWh	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF	(enter) n/a 500 100,000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591	\$ \$ 2 \$ 2 \$ 1 \$ 2 \$ 2 \$ 2 \$ 2 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER	n/a 500 100,000 kw n/a 500	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW n/a 0.92128 7.2591	\$ 336.97 460.64 3,629.55 5,199.00 <u>9,626.16</u> CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55	DOLLARS \$ 88.41 IMPACT	% 0.9 IMPACT
i00kW, 100,000kWh IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	(enter) n/a 500 100,000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192	\$ \$ 2 \$ 2 \$ 1 \$ 2 \$ 2 \$ 2 \$ 2 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	n/a 500 100,000 KW n/a 500	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW n/a 0.92128 7.2591	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 CHARGE \$ 336.97 \$ 460.64	DOLLARS \$ 88.41 IMPACT	%
000kW, 100,000kWh MONTHLY CONSUMPTION 000kW, 250,000kWh	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF	(enter) n/a 500 100,000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591 0.0520	\$ \$ 2 \$ 3 \$ 2 \$ 3 \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	n/a 500 100,000 KW n/a 500 250,000	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW n/a 0.92128 7.2591 0.0520	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 \$ CHARGE \$ \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50 \$ 17,424.66	S 88.41 MPACT DOLLARS	%
i00kW, 100,000kWh IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	(enter) n/a 500 100,000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591	\$ \$ 2 \$ 1 \$ 2 \$ 1 \$ 2 \$ 1 \$ 2 \$ 1 \$ 2 \$ 5 5 2 \$ 1 \$ 2 \$ 2 \$ 1 \$ 2 \$ 2 \$ 1 \$ 2 \$ 2 \$ 1 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2 \$ 2	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KW	n/a 500 100,000 kw n/a 500	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW n/a 0.92128 7.2591	\$ 336.97 460.64 3,629.55 5,199.00 5,9,626.16 CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50	DOLLARS \$ 88.41 IMPACT DOLLARS	%
OOKW, 100,000kWh NONTHLY CONSUMPTION 00kW, 250,000kWh	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY	(enter) n/a 500 100,000 100,000 (enter) n/a 500 500 250,000 - KW	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591 0.0520 RATE	\$ \$ 2 \$ 3 \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY COST OF POWER KW COST OF POWER KW Adjusted 2002 BILL	n/a 500 100,000 KW n/a 500 250,000	\$/KW n/a 0.92128 7.2591 0.0520 RATE 5/KW n/a 0.92128 7.2591 0.0520 RATE	\$ 336.97 460.64 3,629.55 5,199.00 5,9,626.16 CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50 \$ 17,424.66 CHARGE CHARGE	DOLLARS \$ 88.41 IMPACT DOLLARS \$ 88.41 IMPACT	% 0.9 IMPACT %
OOKW, 100,000kWh NONTHLY CONSUMPTION 00kW, 250,000kWh	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	(enter) n/a 500 100,000 100,000 (enter) n/a 500 500 250,000 - KW	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591 0.0520 RATE	\$ \$ 2 \$ 3 \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KW	n/a 500 100,000 KW n/a 500 250,000	\$/KW n/a 0.92128 7.2591 0.0520 RATE 5/KW n/a 0.92128 7.2591 0.0520 RATE	\$ 336.97 460.64 3,629.55 5,199.00 5,9,626.16 CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50 \$ 17,424.66 CHARGE CHARGE	DOLLARS \$ 88.41 IMPACT DOLLARS \$ 88.41 IMPACT	% 0.9 IMPACT %
OOKW, 100,000kWh NONTHLY CONSUMPTION 00kW, 250,000kWh	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION	(enter) n/a 500 100,000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a	\$ \$ 2 \$ 3 \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50 17,336.25	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KW Adjusted 2002 BILL	n/a 500 100,000 KW n/a 500 250,000 KW	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW 0.92128 7.2591 0.0520 RATE \$/KW n/a	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50 \$ 12,997.50 \$ 12,466 CHARGE \$ \$ 336.97	DOLLARS \$ 88.41 IMPACT DOLLARS \$ 88.41 IMPACT	% 0.9 IMPACT %
OOKW, 100,000kWh NONTHLY CONSUMPTION 00kW, 250,000kWh	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW	(enter) n/a 500 100,000 (enter) n/a 500 250,000 250,000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW	\$ \$ 2 \$ 3 \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50 17,336.25	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW	n/a 500 100,000 KW n/a 500 250,000 KW	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW 0.92128 7.2591 0.0520 RATE \$/KW	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50 \$ 12,997.50 \$ 12,466 CHARGE \$ \$ 336.97	DOLLARS \$ 88.41 IMPACT DOLLARS \$ 88.41 IMPACT	% 0.9 IMPACT %
IONTHLY CONSUMPTION IONTHLY CONSUMPTION IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	(enter) n/a 500 100,000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a	\$ S S S CHARGE S S CHARGE S S CHARGE S S CHARGE S S S S S S S S S	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50 17,336.25	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH	n/a 500 100,000 KW n/a 500 250,000 KW	\$/KW n/a 0.92128 7.2591 0.0520 RATE \$/KW 0.92128 7.2591 0.0520 RATE \$/KW n/a	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 \$ CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50 \$ 12,997.50 \$ 17,424.66 \$ CHARGE \$ \$ 336.97 \$ 921.28	DOLLARS \$ 88.41 IMPACT DOLLARS \$ 88.41 IMPACT	%
IONTHLY CONSUMPTION IONTHLY CONSUMPTION IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BILL MONTHLY SERVICE CHARGE DISTRIBUTION SERVICE CHARGE DISTRIBUTION	(enter) n/a 500 100,000 (enter) n/a 500 250,000 - KW (enter) n/a 1000	\$/KW n/a 0.8192 7.2591 0.0520 RATE \$/KW n/a 0.8192 RATE \$/KW n/a 0.8192	\$ S S S CHARGE S CHARGE S CHARGE S CHARGE S S CHARGE S S CHARGE S S S CHARGE S S S S S S S S S	409.60 3,629.55 5,199.00 9,537.75 299.60 409.60 3,629.55 12,997.50 17,336.25 299.60 819.20	SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KW Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER	n/a 500 100,000 KW 250,000 KW n/a 1000	s/kw n/a 0.92128 7.2591 0.0520 RATE s/Kw n/a 0.92128 7.2591 0.0520 RATE s/kw n/a 0.92128 7.2591	\$ 336.97 \$ 460.64 \$ 3,629.55 \$ 5,199.00 \$ 9,626.16 \$ CHARGE \$ 336.97 \$ 460.64 \$ 3,629.55 \$ 12,997.50 \$ 12,997.50 \$ 17,424.66 \$ CHARGE \$ \$ 336.97 \$ 921.28	DOLLARS \$ 88.41 IMPACT DOLLARS \$ 88.41 IMPACT	%

MONTHLY CONSUMPTION 1000kW, 500,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW		CHARGE \$	IMPACT DOLLARS SCHOO	імраст Iule 77
	SERVICE CHARGE	n/a	n/a	\$	299.60	SERVICE CHARGE	n/a	n/a	\$	336.97		
	DISTRIBUTION KW	1000	0.8192	\$	819.20	DISTRIBUTION KW	1000	0.92128	\$	921.28		
	COST OF POWER KW	1000	7.2591	\$	7,259.10	COST OF POWER KW	1000	7.2591	\$	7,259.10		
	COST OF POWER KWH	500,000	0.0520	\$	25,995.00	COST OF POWER KWH	500,000	0.0520	\$	25,995.00		
	CURRENT 2001 BIL	L		\$	34,372.90	Adjusted 2002 BILL			\$	34,512.35	\$ 139.45	0.4%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	ĸw	RATE \$/KW		CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	299.60	CHARGE	n/a	n/a	\$	336.97		
	DISTRIBUTION KW	3000	0.8192	\$	2,457.60	DISTRIBUTION KW	3000	0.92128	\$	2,763.83		
	COST OF POWER KW	3000	7.2591	\$	21,777.30	COST OF POWER KW	3000	7.2591	\$	21,777.30		
	COST OF POWER KWH	1,000,000	0.0520	\$	51,990.00	COST OF POWER KWH	1,000,000	0.0520	\$	51,990.00		
	CURRENT 2001 BIL	L		\$	76,524.50	Adjusted 2002 BILL			\$	76,868.11	\$ 343.61	0.4%
MONTHLY CONSUMPTION 3,000kW, 1,500,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	ĸw	RATE \$/KW		CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	299.60	CHARGE	n/a	n/a	\$	336.97		
	KW	3000	0.8192	\$	2,457.60	KW	3000	0.92128	\$	2,763.83		
	COST OF POWER KW	3000	7.2591	\$	21,777.30	COST OF POWER KW	3000	7.2591	\$	21,777.30		
	COST OF POWER KWH	1,500,000	0.0520	\$	77,985.00	COST OF POWER KWH	1,500,000	0.0520	\$	77,985.00		
	CURRENT 2001 BIL	L		\$	102,519.50	Adjusted 2002 BILL			\$	102,863.11	\$ 343.61	0.3%
MONTHLY CONSUMPTION 4,000kW, 1,200,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	l	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	299.60	SERVICE CHARGE	n/a	n/a	\$	336.97		
	DISTRIBUTION KW	4000	0.8192	\$	3,276.80	DISTRIBUTION KW	4000	0.92128	\$	3,685.11		
	COST OF POWER KW	4000	7.2591	\$	29,036.40	COST OF POWER KW	4000	7.2591	\$	29,036.40		
	COST OF POWER KWH	1,200,000	0.0520	\$	62,388.00	COST OF POWER KWH	1,200,000	0.0520	\$	62,388.00		
	CURRENT 2001 BIL	L		\$	95,000.80	Adjusted 2002 BILL			\$	95,446.48	\$ 445.68	0.5%
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	ĸw	RATE \$/KW	l	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	299.60	CHARGE	n/a	n/a	\$	336.97		
	KW	4000	0.8192	\$	3,276.80	DISTRIBUTION KW	4000	0.92128	\$	3,685.11		
	COST OF POWER KW	4000	7.2591	\$	29,036.40	COST OF POWER KW	4000	7.2591	\$	29,036.40		
	COST OF POWER KWH	1,800,000	0.0520	\$	93,582.00	COST OF POWER KWH	1,800,000	0.0520	\$	93,582.00		
	CURRENT 2001 BIL	L		\$	126,194.80	Adjusted 2002 BILL			\$	126,640.48	\$ 445.68	0.4%
GENERAL SERVICE >50 KW	TIME OF USE											
	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Install	ment 1/3	Incr	emental M/	ARR)	
ENTER DESIRED CONSUMPTION	LEVELS											
100kW, 40,000kWh	WINTER	ĸw		СН	ARGE	WINTER	ĸw		1	CHARGE		
	DISTRIBUTION	100	\$/kW		\$	DISTRIBUTION	100	\$/kW		\$	DOLLARS	%
	kW kW COST OF	100	0.8192	\$	81.92	kW kW COST OF	100	0.9213	5 \$	92.13		

POWER				POWER						
Demand Charge	100	11.8211	\$ 1,182.11	Demand Charge	100	11.8211	\$ 1,182.11			
		RATE				RATE				
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh				
WINTER PEAK	20,000	0.0702	\$ 1,404.80	WINTER PEAK	20,000	0.0702	\$ 1,404.80			
WINTER OFF				WINTER OFF						
PEAK	20,000	0.0420	\$ 839.00	PEAK	20,000	0.0420	\$ 839.00			
MONTHLY				MONTHLY						
SERVICE				SERVICE						
CHARGE			\$ 299.60	CHARGE			\$ 336.97			
TOTAL			\$ 3,807.43	TOTAL			\$ 3,855.01	\$ 47.58	1.2%	

SUMMER					SUMMER							
	KW	RATE \$/kW		CHARGE \$		KW	RATE \$/kW		CHARGE \$	₩ N	chiedule?	¥ет %
DISTRIBUTION kW kW COST OF POWER	100	0.8192	\$	81.92	DISTRIBUTION kW kW COST OF POWER	100	0.9213	\$	92.13			
Demand Charge	100	8.9388 RATE	\$	893.88	Demand Charge	100	8.9388 RATE	\$	893.88			
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh					
SUMMER PEAK SUMMER OFF	20,000	0.0593	\$	1,185.80	SUMMER PEAK SUMMER OFF	20,000	0.0593	\$	1,185.80			
PEAK MONTHLY SERVICE	20,000	0.0311	\$	622.00	PEAK MONTHLY SERVICE	20,000	0.0311	\$	622.00			
CHARGE			\$	299.60	CHARGE			\$	336.97			
TOTAL			\$	3,083.20	TOTAL			\$	3,130.78	\$	47.58	1.5%
IUIAL			Ψ	3,003.20	TOTAL			Ψ	3,130.70	Ψ	47.50	

2002 BILL (IPI-PF & 2nd Installment 1/3 Incremental MARR)

GENERAL SERVICE - INTERMEDIATE USE

CURRENT 2001 BILL

000kW, 1,200,000kWh	WINTER					WINTER					
		KW	RATE \$/kW	C	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION					DISTRIBUTION					
	kW	4000	0.0000	\$	-	kW	4000	#DIV/0!	#DIV/0!		
	kW COST OF					kW COST OF					
	POWER					POWER					
	Demand Charge	4000	0.0000	\$	-	Demand Charge	4000	0.0000	\$-		
			RATE					RATE			
	COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh			
	WINTER PEAK	600,000	0.0000	\$	-	WINTER PEAK	600,000	0.0000	\$-		
	WINTER OFF					WINTER OFF					
	PEAK	600,000	0.0000	\$	-	PEAK	600,000	0.0000	\$-		
	MONTHLY					MONTHLY					
	SERVICE					SERVICE					
	CHARGE			\$	-	CHARGE			#DIV/0!		
	TOTAL			\$		TOTAL			#DIV/0!	#DIV/0!	#DIV/0

SUMMER				SUMMER					
	ĸw	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$; -	DISTRIBUTION kW kW COST OF POWER	4000	#DIV/0!	#DIV/0!		
Demand Charge	4000	0.0000 \$ RATE	-	Demand Charge	4000	0.0000 RATE	\$-		
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh			
SUMMER PEAK SUMMER OFF	600,000	0.0000 \$	-	SUMMER PEAK SUMMER OFF	600,000	0.0000	\$-		
PEAK MONTHLY SERVICE	600,000	0.0000 \$	-	PEAK MONTHLY SERVICE	600,000	0.0000	\$ -		
CHARGE		\$	-	CHARGE			#DIV/0!		
TOTAL		\$		TOTAL			#DIV/0!	#DIV/0!	#DIV/0!

LARGE USE

	CURRENT 2001 B	ILL			2002 BILL (IPI-PF & 2nd Installment 1/3 Incremental MARR)									
ENTER DESIRED CONSUMPTION 6000kW, 3,000,000kWh	LEVELS WINTER	ĸw	RATE \$/kW	CHARGE \$	WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %				
	DISTRIBUTION kW kW COST OF POWER	6000	0.4242 \$	2,545.20	DISTRIBUTION kW kW COST OF POWER	6000	0.4771	\$ 2,862.32						
	Demand Charge	6000	11.9295 \$ RATE	71,577.00	Demand Charge	6000	11.9295 RATE	\$ 71,577.00						
	COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh							
	WINTER PEAK WINTER OFF	1,500,000	0.0689 \$	103,290.00	WINTER PEAK WINTER OFF	1,500,000	0.0689	\$ 103,290.00						
	PEAK MONTHLY SERVICE	1,500,000	0.0412 \$	61,785.00	PEAK MONTHLY SERVICE	1,500,000	0.0412	\$ 61,785.00						
	CHARGE		\$	6,947.06	CHARGE			\$ 7,813.67						
	TOTAL		\$	246,144.26	TOTAL			\$ 247,327.99	\$ 1,183.73	0.5%				

SUMMER				SUMMER						
	ĸw	RATE \$/kW	CHARGE \$		ĸw	RATE \$/kW	(CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION kW kW COST OF	6000	0.4242 \$	2,545.20	DISTRIBUTION kW kW COST OF	6000	0.4771	\$	2,862.32		
POWER Demand Charge	6000	8.9298 \$	53,578.80	POWER Demand Charge	6000	8.9298	\$	53,578.80		

COST OF POWER SUMMER PEAK SUMMER OFF	kWh 1,500,000	RATE \$/kWh 0.0582	\$ 87,225.00	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 1,500,000	RATE \$/kWh 0.0582	\$ 87,225.00	Schedu	ile 7	
PEAK MONTHLY SERVICE	1,500,000	0.0306	\$ 45,870.00	PEAK MONTHLY SERVICE	1,500,000	0.0306	\$ 45,870.00			
CHARGE			\$ 6,947.06	CHARGE		:	\$ 7,813.67			
TOTAL			\$ 196,166.06	TOTAL		:	\$ 197,349.79	\$ 1,183.73	0.6%	

SHEET 1 - December 31, 2002 Regulatory Assets

V1

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 1 22-Jan-04

LICENCE NUMBERED-1999-0228PHONE NUMBER705-722-7244 ext 278

Enter the total applied-for regulatory asset amounts for each account in the appropriate cells below: (These amounts should correspond to your December 31, 2002 regulatory filings with the OEB.

Description	Account Number	Applied-for Amount Balance as at Dec. 31, 2002
RSVA - Wholesale Market Service Charge	1580	\$2,156,794
RSVA - Retail Transmission Network Charge	1584	<mark>\$508,137</mark>
RSVA - Retail Transmission Connection Charge	1586	\$385,348
RSVA - Power	1588	<mark>\$697,911</mark>
Sub-Total		\$3,748,190
RSVA - One-time Wholesale Market Service	1582	<mark>\$0</mark>
Other Regulatory Assets	1508	<mark>\$0</mark>
Retail Cost Variance Account - Retail	1518	<mark>\$40,441</mark>
Retail Cost Variance Account - STR	1548	<mark>-\$1,386</mark>
Misc. Deferred Debits - incl. Rebate Cheques	1525	<mark>\$179,505</mark>
Deferred Payments in Lieu of Taxes	1562	\$1,769,329
PILs Contra Account	1563	<mark>\$0</mark>
Qualifing Transition Costs	1570	<mark>\$1,754,081</mark>
Pre-Market Opening Energy Variances Total	1571	\$2,528,163
Pre-Market Opening Energy Variances - 2001		<mark>\$571,325</mark>
Pre-Market Opening Energy Variances - 2002		\$1,956,838
Extra-Ordinary Event Losses	1572	<mark>\$0</mark>
Deferred Rate Impact Amounts	1574	<mark>\$0</mark>
Other Deferred Credits	2425	<mark>\$0</mark>
Total Applied-for Regulatory Assets		(a) \$10,018,323
(1) Total of 4 RSVA Accounts		(b) \$3,748,190 Approved for 2004 Final Recovery
4 RSVA accounts as a percent of total: (b) /	(a)	37.4%
(2) 25 % of (a)		(c) \$2,504,581

If (b) is greater than (c) go to Section 1

SHEET 2 - 2002 Base Rate Sch	edule	V1		
NAME OF UTILITY	Barrie Hydro Distribution Inc.		LICENCE NUMBER	ED-1999-0228
NAME OF CONTACT	Stephen Perry		PHONE NUMBER	5-722-7244 ext 278
E- Mail Address	sperry@barriehydro.com			
VERSION NUMBER	1			
Date	22-Jan-04			

Enter the values for your 2002 Base Rates as shown in your 2002 RA Model at Sheet 4. This is the version of the model that was used to determine your current OEB approved rate schedule. (This removes the impact of the recovery of Q4 2001 PILs, 2002 PILs, and any Z-factors or Interim Transition Cost approvals from Existing Rates). You may adjust the rate classes if your LDC has non-standard classes.

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0079
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0079
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0113
MONTHLY SERVICE CHARGE (Per Customer)	\$13.52

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$0.9213
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE	\$0.9213
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

Schedule 8

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE	\$0.0000
MONTHLY SERVICE CHARGE (Per Customer)	\$0.00

LARGE USE

DISTRIBUTION KW RATE	\$0.4771
MONTHLY SERVICE CHARGE (Per Customer)	\$7,813.67

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	\$2.5327
MONTHLY SERVICE CHARGE (Per Connection)	\$3.15

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE	\$0.0000
MONTHLY SERVICE CHARGE (Per Connection)	\$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE	\$0.7304
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30
OR	

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$0.7304
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30

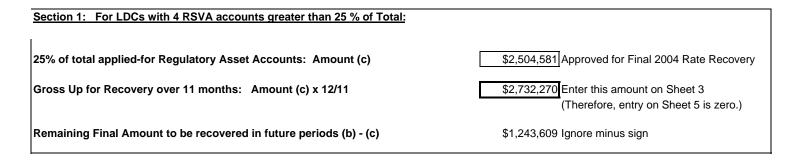
SPECIFIC SERVICE CHARGES

ADD 2002 OEB APPROVED SPECIFIC SERVICE CHARGES BELOW. Please enter these charges exactly as they are entered on your current approved rate schedule.

Please add your own specific charges as necessary.

New Account Setup Change of Occupancy Account History Administration Fee Current Year Data Each Additional Year Data	\$ \$ \$ \$ \$	8.80 - - - -	
Arrear's Certificate Late Payment /mth Returned Cheque Collection of Account Charge	\$ \$ \$	9.30 1.50% 12.00 8.65	19.56% per annum
Disconnect/Reconnect Charges (non payment of account) At Meter - During Regular Hours At Meter - After Hours	\$ \$	17.60 27.80	
Temporary Pole Service After Hours High Voltage Station Outage Residential Service 2nd Visit to Connect New Service Residential Service After Hours Visit to Connect New Service	\$ \$ \$ \$	210.00 - - -	overhead
Diversity Adjustment Credit (per KW) Winter (discontinued at Market Opening) Summer	\$ \$ \$	- - 5.00	*
Temporary service single phase Temporary service single phase/Secondary Voltage Temporary Service Underground Dispute Involvement Charges Non Utility Step Down Facility Standby Facility charge Meter Translation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	300.00 130.00 120.00 5.00 0.60 2.60 40.00	/kw

* to be applied on the third and subsequent request if not delivered electronically through the Electronic Transaction Business System.



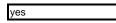
Section 2: For LDCs with 4 RSVA accounts less than 25 % of Total:		
25% of total applied-for Regulatory Asset Accounts: Amount (c)		\$2,504,581 Approved for 2004 Rate Recovery
Final 4 RSVA Amount as shown at (b)		\$3,748,190
Gross Up for Recovery over 11 months: Amount (b) x 12/11		\$4,088,935 Enter this amount on Sheet 3
Interim Amount to be recovered (c) - (b)	(d)	-\$1,243,609
Gross Up for Recovery over 11 months: Amount (d) x 12/11		-\$1,356,665 Enter this amount on Sheet 5
Total Final + Interim Amount for Recovery (b) + (d) (no gross up)		\$2,504,581

Rate Implementation

Our utility is able to pro-rate the bill so that consumption before April 1 is at the old rates and post April 1 consumption is billed at the new rates.

Our utility is not able to pro-rate consumption and therefore our customers will not be charged the new rates until the completion of an entire billing cycle.

Check Box
Yes or No





SHEET 3 - Calculating Rate Increases using 2002 LDC Data and adding the 4 major 2004 RSVA related Approved Regulatory Assets

NAME OF UTILITY	Barrie Hydro Dist	tribution Inc.		<mark>-1999-0228</mark>
NAME OF CONTACT	Stephen Perry		PHONE NUMBER 70 <mark>5-722-7</mark>	244 ext 278
E- Mail Address	sperry@barriehy	dro.com		
VERSION NUMBER	1			
Date	22-Jan-04			

This schedule requires LDCs to input the 2002 statistics which will be used to allocate Regulatory Assets related to the 4 major RSVA accounts. The 4 RSVA related accounts will be allocated to the customer classes on the basis of kWh sales.

Enter the Approved Regulatory Asset recovery from Sheet 1 at either cell D57 or D72.

If the total of the 4 major RSVA related Regulatory Assets is less than 25% of the total Regualtory Assets applied for,

enter the additional interim approved amount on Sheet 5.

Use the Table below to enter the 2002 statistics for your LDC.

The share of class kWh sold in 2002 is used to allocate the approved final Regulatory Asset amounts related to the 4 major RSVA accounts.

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2002 kWh Shares		02 Reg. Asset VA Allocations
RESIDENTIAL CLASS		442,416,080	52,941	\$13,157,942.00	36.2%	\$	988,266.33
GENERAL SERVICE <50 KW CLASS		182,328,279	5,623	\$3,389,987.00	14.9%	\$	407,283.79
GENERAL SERVICE >50 KW NON TIME OF USE	1,491,737	590,464,726	656	\$4,477,677.00	48.3%	\$	1,318,976.49
GENERAL SERVICE >50 KW TIME OF USE	0	0	0	\$0.00	0.0%	\$	-
INTERMEDIATE USE	0	0	0	\$0.00	0.0%	\$	-
LARGE USER CLASS	0	0	0	\$0.00	0.0%	\$	-
SENTINEL LIGHTS	0	0	0	\$0.00	0.0%	\$	-
STREET LIGHTING CLASS	24,204	7,943,162	13,010	\$70,100.00	0.6%	\$	17,743.39
TOTALS		1,223,152,247	72,230	\$21,095,706.00	1.00	\$	2,732,270.00
	Allocated Total for 4 major RSVA accounts ==>						2,732,270.00

Residential Class

Regulatory Assets will be recovered only in the distribution kWh charge.

		VARIABLE CHARGE RECOVERY Percentage	ARGE CHARGE OVERY RECOVERY			OTAL 2002 OCATED 4 /A Regulatory set Recovery
		1.000		0.000		100%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G22 above)	\$	988,266.33	\$	-	\$	988,266.33
(B) RETAIL kWh in 2002		442,416,080				
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	I	\$0.002234				

General Service <50kW Class

Regulatory Assets will be recovered only in the distribution kWh charge.

	I	VARIABLE SERVICE CHARGE CHARGE RECOVERY RECOVERY Percentage Percentage			ALL RS\	OTAL 2002 OCATED 4 /A Regulatory set Recovery
		1.000	0.0	000		100%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G23 above)	\$	407,283.79	\$	-	\$	407,283.79
(B) RETAIL kWh in 2002		182,328,279				
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	}	\$0.002234				

\$ 2,732,270.00

General Service >50kW Class Non TOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage		CHARGE CHARGE RECOVERY RECOVERY		VARIABLE SERVICE AL CHARGE CHARGE RS RECOVERY RECOVERY A			TOTAL 2002 LOCATED 4 SVA Regulatory sset Recovery
		1.000		0.000		100%		
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G24 above)	\$	1,318,976.49	\$	-	\$	1,318,976.49		
(B) RETAIL KW in 2002		1,491,737						
(D) ADDITIONAL DISTRIBUTION KW RATE ($%/KW$) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.884188						

General Service >50kW ClassTOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage		-	SERVICE CHARGE RECOVERY Percentage 0.000	ALLOC RSVA I Asset	AL 2002 ATED 4 Regulatory Recovery 00%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G25 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002			0			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		#DIV/0!				

Intermediate Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIAB CHARG RECOVE Percenta	iE RY	SERVICE CHARGE RECOVERY Percentage	TOTAL 2 ALLOCAT RSVA Reg Asset Red	ED 4 julatory
	1.000		0.000	100%	6
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G26 above)	\$	- 3	\$-	\$	-
(B) RETAIL KW in 2002		0			
(D) ADDITIONAL DISTRIBUTION KW RATE (KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0	!			

Large User Class

Regulatory Assets will be recovered only in the distribution kW charge.

	CI	HARGE CHARGE COVERY RECOVERY			CHARGE CHARGE RECOVERY RECOVER			ALLO RSV	DTAL 2002 DCATED 4 A Regulatory et Recovery
		1.000		0.000	100%				
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G27 above)	\$	-	\$	-	\$	-			
(B) RETAIL KW in 2002			0						
(D) ADDITIONAL DISTRIBUTION KW RATE (KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#	DIV/0!							

Sentinel Lighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage		C RE	ERVICE HARGE COVERY ercentage	R	TOTAL 2002 LLOCATED 4 SVA Regulatory Asset Recovery
	1.000			0.000		100%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G28 above)	\$ -		\$	-	\$	-
(B) RETAIL KW in 2002		0				
(D) ADDITIONAL DISTRIBUTION KW RATE (\KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!					

Streetlighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	R	VARIABLE CHARGE ECOVERY Percentage 1.000	SERVICE CHARGE RECOVERY Percentage 0.000	AL RS	OTAL 2002 LOCATED 4 VA Regulatory set Recovery 100%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G29 above)	\$	17,743.39	\$ -	\$	17,743.39
(B) RETAIL KW in 2002		24,204			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B)		\$0.733077			

(D) ADDITIONAL DISTRIBUTION KW RATE (%/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

SHEET 4 - 2004 Rates including 2004 Recovery of the 4 Major RSVA Accounts

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 1 22-Jan-04

LICENCE NUMBER ED-1999-0228 PHONE NUMBER 705-722-7244 ext 278

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of the 4 major RSVA accounts.

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0101
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0101
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0135
MONTHLY SERVICE CHARGE (Per Customer)	\$13.52

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.8055
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE	\$1.8055
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Customer)	\$0.00

LARGE USE

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Customer)	\$7,813.67

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Connection)	\$3.15

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Connection)	\$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.4635
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$1.4635			
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30			

SHEET 5 - Calculating Rate Increases using 2002 LDC Data and additional Interim Regulatory Assetshedule 8

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 1 22-Jan-04 LICENCE NUMBER PHONE NUMBER ED-1999-0228 705-722-7244 ext 278

\$ -

This schedule replicates the 2002 statistics from Sheet 3 which will be used to allocate interim approved Regulatory Asset amounts required to achieve the 25% threshold. (If the 4 major RSVA accounts do not total to 25% or more of total Reguatory Assets applied for.)

The interim Regulatory Assets will be allocated to the customer classes on the basis of distribution revenue.

Enter the Interim Regulatory Asset recovery from Sheet 1 at cell D76.

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2002 Dist. Rev. Shares	2002 Interim Reg. Asset Allocations
RESIDENTIAL CLASS	-	442.416.080	52,941	\$13.157.942.00	62.4%	s -
GENERAL SERVICE <50 KW CLASS	-	182.328.279	5.623	\$3,389,987.00		\$-
GENERAL SERVICE >50 KW NON TIME OF USE	1,491,737	590,464,726	656	\$4,477,677.00		\$ -
GENERAL SERVICE >50 KW TIME OF USE	0	0	0	\$0.00	0.0%	\$ -
INTERMEDIATE USE	0	0	0	\$0.00	0.0%	\$ -
LARGE USER CLASS	0	0	0	\$0.00	0.0%	\$ -
SENTINEL LIGHTS	0	0	0	\$0.00	0.0%	\$ -
STREET LIGHTING CLASS	24,204	7,943,162	13,010	\$70,100.00	0.3%	\$-
TOTALS		1,223,152,247	72.230	\$21.095.706.00	1.00	\$ -
		, , ,	for additional inter	+ ,===, == =	1.00	\$ -

Residential Class

Regulatory Assets will be recovered only in the distribution kWh charge.

							TAL 2002 _OCATED
	,	VARIAB	LE	SE	RVICE		Interim
		CHARC			ARGE		egulatory
	-	RECOVE			OVERY	ASSE	et Recovery
	Percentage Percentag			Percentage			
		1.000)	0.000			100%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G22 above)	\$		-	\$	-	\$	-
(B) RETAIL kWh in 2002		442,416	5,080				
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.000	0000				

General Service <50kW Class

Regulatory Assets will be recovered only in the distribution kWh charge.

					TOTAL 2	002
					ALLOCA	ΓED
	VARIAE	BLE	SE	RVICE	Interin	า
	CHARC	ЭE	CH	IARGE	Regulate	ory
	RECOVERY Percentage			OVERY	Asset Reco	overy
				centage		
	1.000)	(0.000	100%	
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G23 above)	\$	-	\$	-	\$	-

General Service >50kW Class Non TOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage			RVICE ARGE DVERY entage	ALL(Ir Re	AL 2002 OCATED Interim gulatory Recovery
	1.000		0.000		1	100%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G24 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002	1	,491,737				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0	.000000				

General Service >50kW ClassTOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage 1.000		SERVICE CHARGE RECOVERY Percentage 0.000	TOTAL 2002 ALLOCATED Interim Regulatory Asset Recovery 100%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G25 above)	\$-	9	- S	\$-
(B) RETAIL KW in 2002		0		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!			

Intermediate Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage 1.000	CHARGE CHARGE RECOVERY RECOVERY Percentage Percentage	
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G26 above)	\$-	\$-	\$-
(B) RETAIL KW in 2002	C	I	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!		

Large User Class

Regulatory Assets will be recovered only in the distribution kW charge.

		TOTAL 2002
		ALLOCATED
VARIABLE	SERVICE	Interim
CHARGE	CHARGE	Regulatory
RECOVERY	RECOVERY	Asset Recovery

	Percentage 1.000		Per	Percentage		
			0.000			100%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G27 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		0				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and	#DIV/	′0!				

the total new rate appears on the Rate Schedule on Sheet 4)

Sentinel Lighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE SERVICE CHARGE CHARGE RECOVERY RECOVERY Percentage Percentage			TOTAL 2002 ALLOCATED Interim Regulatory Asset Recovery
	1.000		0.000	100%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G28 above)	\$-	\$	-	\$-
(B) RETAIL KW in 2002		0		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!			

Streetlighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage 1.000		CHARGE (RECOVERY RI Percentage P			CHARGE CHARGE RECOVERY RECOVERY Percentage Percentage				Regulatory Y Asset Recove		
 (A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G29 above) 	\$	-	\$	-	\$	-						
(B) RETAIL KW in 2002		24,204										
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0	.000000										

Schedule 8

SHEET 6 - 2004 Rates including 2004 Recovery of Interim Regulatory Asset Amounts

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 1 22-Jan-04

LICENCE NUMBER ED-1999-0228 PHONE NUMBER 705-722-7244 ext 278

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of interim Regulatory Asset Amounts if required to achieve the 25% Regulatory Asset threshold.

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0101
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0101
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0135
MONTHLY SERVICE CHARGE (Per Customer)	\$13.52

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.8055
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE	\$1.8055
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Customer)	\$0.00

LARGE USE

DISTRIBUTION KW RATE	#DIV/0!		
MONTHLY SERVICE CHARGE (Per Customer)	\$7,813.67		

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	#DIV/0!	
MONTHLY SERVICE CHARGE (Per Connection)	\$3.15	

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Connection)	\$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.4635
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$1.4635
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30

SHEET 7 - Calculating Rate Increases using 2002 LDC Data and the 2004 PILs Proxy

Schedule 8

\$ 3,666,285.00

NAME OF UTILITY	Barrie Hydro Distribution Inc.		LICENCE NUMBER	ED-1999-0228
NAME OF CONTACT	Stephen Perry		PHONE NUMBER	705-722-7244 ext 278
E- Mail Address	sperry@barriehydro	o.com		
VERSION NUMBER	1			
Date	22-Jan-04			

This schedule replicates the 2002 statistics from Sheet 3 which will be used to allocate the 2004 PILs proxy amount. The PILS proxy amount is the same amount used for the PILs proxy in 2002.

The 2004 PILs Proxy will be allocated to the customer classes on the basis of distribution revenue.

Enter the 2002 PILs proxy amount as approved by the OEB in 2002 and shown on your 2002 RAM model at Sheet 8.

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2002 Dist. Rev. Shares	2004 PILs Proxy Allocations
RESIDENTIAL CLASS		442,416,080	52,941	\$13,157,942.00	62.4%	\$ 2,286,757.57
GENERAL SERVICE <50 KW CLASS		182,328,279	5,623	\$3,389,987.00	16.1%	\$ 589,155.84
GENERAL SERVICE >50 KW NON TIME OF USE	1,491,737	590,464,726	656	\$4,477,677.00	21.2%	\$ 778,188.70
GENERAL SERVICE >50 KW TIME OF USE	0	0	0	\$0.00	0.0%	\$ -
INTERMEDIATE USE	0	0	0	\$0.00	0.0%	\$ -
LARGE USER CLASS	0	0	0	\$0.00	0.0%	\$ -
SENTINEL LIGHTS	0	0	0	\$0.00	0.0%	\$ -
STREET LIGHTING CLASS	24,204	7,943,162	13,010	\$70,100.00	0.3%	\$ 12,182.89
TOTALS		1,223,152,247	72,230	\$21,095,706.00	1.00	\$ 3,666,285.00
	, All All All All All All All All All Al		dditional interim amo			\$ 3,666,285.00

Residential Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage	CI	ERVICE HARGE COVERY rcentage		ALL	OTAL 2004 OCATED PILs oxy Recovery
	1.000		0.000			100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G22 above)	\$ 2,286,757.57	\$	-	ŝ	\$	2,286,757.57
(B) RETAIL kWh in 2002	442,416,080					
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.005169					

General Service <50kW Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage		SERV CHAF RECOV Percer	RGE VERY	ALLO	OTAL 2004 OCATED PILs xy Recovery
		1.000	0.0	00		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G23 above)	\$	589,155.84	\$	-	\$	589,155.84
(B) RETAIL kWh in 2002		182,328,279				
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)]	\$0.003231				

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage	SERVICE CHARGE RECOVERY Percentage	ALL	FOTAL 2004 LOCATED PILs oxy Recovery
	1.000	0.000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G24 above)	\$ 778,188.70	\$-	\$	778,188.70
(B) RETAIL KW in 2002	1,491,737			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.521666			

General Service >50kW ClassTOU

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	R	VARIABLE CHARGE RECOVERY Percentage				AL	TOTAL 2004 LOCATED PILs roxy Recovery
		1.000		0.0	000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G25 above)	\$	-		\$	-	\$	-
(B) RETAIL KW in 2002			0				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		#DIV/0!					

Intermediate Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage		SERVICE CHARGE RECOVERY Percentage		TOTAL 2004 LLOCATED PILs Proxy Recovery
	1.000		0.000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G26 above)	\$ -	Ş	\$-	\$	-
(B) RETAIL KW in 2002		0			
(D) ADDITIONAL DISTRIBUTION KW RATE ($%/KW$) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!				

Large User Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage	SERVICE CHARGE RECOVERY Percentage	TOTAL 2004 ALLOCATED PILs Proxy Recovery
	1.000	0.000	100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G27 above)	\$-	\$-	\$-
(B) RETAIL KW in 2002	()	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!		

Sentinel Lighting Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage		SERVICE CHARGE RECOVERY Percentage	TOTAL 2004 ALLOCATED PILs Proxy Recovery
	1.000		0.000	100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G28 above)	\$ -	97	\$ -	\$-
(B) RETAIL KW in 2002		0		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!			

Streetlighting Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	F	VARIABLE CHARGE RECOVERY Percentage		ERVICE HARGE COVERY rcentage	ALL	OTAL 2004 OCATED PILs oxy Recovery
		1.000		0.000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G29 above)	\$	12,182.89	\$	-	\$	12,182.89
(B) RETAIL KW in 2002		24,204				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.503342				

SHEET 8 - 2004 Rates including Recovery of 2004 PILs

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 1 22-Jan-04 LICENCE NUMBER ED-1999-0228 PHONE NUMBER 705-722-7244 ext 278

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of 2004 PILs.

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0153
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE	\$0.0153
MONTHLY SERVICE CHARGE (Per Customer)	\$13.59

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0168
MONTHLY SERVICE CHARGE (Per Customer)	\$13.52

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$2.3272
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE	\$2.3272
MONTHLY SERVICE CHARGE (Per Customer)	\$336.97

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Customer)	\$0.00

LARGE USE

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Customer)	\$7,813.67

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Connection)	\$3.15

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE	#DIV/0!
MONTHLY SERVICE CHARGE (Per Connection)	\$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.9668
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$1.9668
MONTHLY SERVICE CHARGE (Per Connection)	\$0.30

SHEET 9 - Adjustment to Maintain the Current Service Charge Level

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Barrie Hydro Distribution Inc. Stephen Perry sperry@barriehydro.com 1 22-Jan-04 LICENCE NUMBER PHONE NUMBER ED-1999-0228 705-722-7244 ext 278

Schedule 8

This sheet adjusts the resulting fixed Monthly Service Charge to maintain the charge at current levels. The kWh distribution rate is then adjusted to maintain revenue neutrality in the class.

Input the current approved Monthly Service Charge in the following table at Column E.

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Current Approved Fixed Charge
RESIDENTIAL CLASS	_	442,416,080	52,941	\$17.03
GENERAL SERVICE <50 KW CLASS	-	182,328,279	5,623	\$17.03
GENERAL SERVICE >50 KW NON TIME OF USE	1,491,737	590,464,726	656	\$434.08
GENERAL SERVICE >50 KW TIME OF USE	0	000,101,120	0	\$434.08
INTERMEDIATE USE	0	0	0	\$0.00
LARGE USER CLASS	0	0	0	\$7,964.49
SENTINEL LIGHTS	0	0	0	\$3.15
STREET LIGHTING CLASS	24,204	7,943,162	13,010	\$0.38
TOTALS		1,223,152,247	72,230	
Residential Class				
Revenue from Current Monthly Service Charge		\$10,819,023		
Revenue from Calculated Monthly Service Charge (Sheet 8)		\$8,633,618		
Difference		\$2,185,404		
Variable Rate Adjustment	\$/kWh	\$ 0.0049		_
Adjusted Variable Rate	\$/kWh	[\$ 0.0104	
Residential Class (Time of Use) Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$10,819,023 \$8,633,618 \$2,185,404		
Variable Rate Adjustment	\$/kWh	\$ 0.0049		
Adjusted Variable Rate	\$/kWh	Į	\$ 0.0104	
<u>General Service <50 kW Class</u>				
Revenue from Current Monthly Service Charge		\$1,149,116		
Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$912,276		
		\$236,841		
Variable Rate Adjustment	\$/kWh	\$ 0.0013	-	
Adjusted Variable Rate	\$/kWh	Į	\$ 0.0155	
General Service >50 kW Class (Non Time of Use)				
Revenue from Current Monthly Service Charge		\$3,417,078		
Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$2,652,628 \$764,450		
Variable Rate Adjustment	\$/kW	\$ 0.5125		
Adjusted Variable Rate	\$/kW	[\$ 1.8147	l

General Service >50 kW Class (Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
General Service Intermediate Use Class		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
General Service Large Use Class		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
Sentinal Lights (Non Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
OR		
Sentinal Lights (Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
Streetlighting (Non Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$59,326 \$46,836 \$12,490
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.5160
OR		
Streetlighting (Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$59,326 \$46,836 \$12,490
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.52 \$ 1.4508

Schedule 8

Barrie Hydro Distribution Inc. Schedule of Distribution Rates and Charges

Effective April 1, 2004 until February 28, 2005

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

RESIDENTIAL			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$17.03 \$0.0104
RESIDENTIAL (Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$17.03 \$0.0104
GENERAL SERVICE < 50 KW			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$17.03 \$0.0155
GENERAL SERVICE > 50 KW (Non Time of Use)		
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$434.08 \$1.8147
GENERAL SERVICE > 50 KW (Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$434.08 \$1.8147
GENERAL SERVICE INTERMEDIATE USE			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.00 #DIV/0!
LARGE USE			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$7,964.49 \$0.4771
	Barrie Hydro Distribution Inc. Schedule of Distribution Rates and Charges Effective April 1, 2004 until February 28, 2005 (continued)		RP-2004-0025 EB-2004-0011
SENTINEL LIGHTS (Non Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$3.15 \$2.5327
SENTINEL LIGHTS (Time of Use)			
	Monthly Service Charge	(per month)	\$3.15 Page 23 of 33

	Distribution Volumetric Rate	(per kW)	Schedule 8
STREET LIGHTING (Non Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.38 \$1.4508
STREET LIGHTING (Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.38 \$1.4508
UN-METERED SCATTERED LOADS			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$17.03 \$0.0155

SPECIFIC SERVICE CHARGES

ADD 2002 OEB APPROVED SPECIFIC SERVICE CHARGES HERE (as on Sheet 2)

New Account Setup Change of Occupancy Account History Administration Fee Current Year Data Each Additional Year Data	\$ \$ \$ \$ \$ \$ \$	8.80 - - - -	
Arrear's Certificate Late Payment /mth Returned Cheque Collection of Account Charge	\$ \$ \$	9.30 1.50% 12.00 8.65	19.56% per annum
Disconnect/Reconnect Charges (non payment of account) At Meter - During Regular Hours At Meter - After Hours	\$ \$	17.60 27.80	
Temporary Pole Service After Hours High Voltage Station Outage	\$ \$	210.00 -	overhead
Residential Service 2nd Visit to Connect New Service Residential Service After Hours Visit to Connect New Service	\$ \$	-	
Diversity Adjustment Cr Winter (discontinued at Market Summer	\$ \$	-	
Payment History	\$	5.00	*
Temporary service single phase Temporary service single phase/Secondary Voltage Temporary Service Underground Dispute Involvement Charges	\$ \$ \$ \$	300.00 130.00 120.00 5.00	
Non Utility Step Down Facility Standby Facility charge Meter Translation	\$ \$ \$	0.60 2.60 40.00	

* to be applied on the third and subsequent request if not delivered electronically through the Electronic Transaction Business System.

 Bill Impact Analysis for 2004 Rate Schedule after Regulatory Asset and 2004 PILs Adjustments (commodity price constant)
 PILs Adjustments

 NAME OF UTILITY
 Barrie Hydro Distribution Inc.
 LICENCE NUMBER
 ED-1999-0228

(commodity price constant)
NAME OF UTILITY Barrie Hydro Die
NAME OF CONTACT Stephen Perry
E- Mail Address sperry@barrieh
VERSION NUMBER

Date

Stephen Perry PHONE NUMBER 705-722-7244 ext 278
sperry@barriehydro.com

This schedule provides an estimate of bill impacts using the 2004 Rate Schedule which includes the Regulatory Asset Recovery and the 2004 PILs amount. The 2004 bill does not include the new tiered commodity rate that will come into effect on April 1, 2004.

	Enter your
Note: Enter your current kWh rates, not the rates on Sheet 2.	Current Distribution
	kWh Charge.
RESIDENTIAL CLASS	Monthly Service Charge is
	Transferred from Sheet 9

22-Jan-04

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0107, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0239/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

	CURRENT 2003 BIL										odity Pric
ENTER DESIRED CONSUMPTION 100 kWh	LEVEL	kWh (enter)		CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY	(enter)	\$/KVVII	\$		MONTHLY		\$/K¥¥II	ð	DULLARS	70
	SERVICE CHARGE	n/a	n/a	s	17.03	SERVICE CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION					DISTRIBUTION					
	kWh OTHER	100	0.0098	\$	0.98	kWh OTHER CHARGES	100	0.0104	\$ 1.04		
	CHARGES kWh	100	0.0239	\$	2.39	kWh	100	0.0239	\$ 2.39		
	COST OF POWER kWh	100	0.0430	s	4.30	COST OF POWER kWh	100	0.0430	\$ 4.30		
		100	0.0100				100	0.0100			
	CURRENT 2003 BILL			\$	24.70	Adjusted 2004 BILL			\$ 24.76	\$ 0.06	0.2
MONTHLY CONSUMPTION OF		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY	(* *)				MONTHLY					
	SERVICE CHARGE	n/a	n/a	\$	17.03	SERVICE CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION					DISTRIBUTION					
	kWh OTHER	250	0.0098	\$	2.45	kWh OTHER CHARGES	250	0.0104	\$ 2.59		
	CHARGES kWh	250	0.0239	\$	5.98	kWh	250	0.0239	\$ 5.98		
	COST OF POWER kWh	250	0.0430	s	10.75	COST OF POWER kWh	250	0.0430	\$ 10.75		
		200	0.0100	-			200	0.0100			
	CURRENT 2003 BILL			\$	36.21	Adjusted 2004 BILL			\$ 36.35	\$ 0.14	0.4
NONTHLY CONSUMPTION OF		kWh	DATE	CHARGE			kWh	RATE	CHARGE	IMPACT	ІМРАСТ
500 kWh		(enter)		\$			KVVII	\$/kWh	\$	DOLLARS	WIFACI %
	MONTHLY	. ,				MONTHLY					
	SERVICE CHARGE	n/a	n/a	s	17.03	SERVICE CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION					DISTRIBUTION					
	kWh OTHER	500	0.0098	\$	4.90	kWh OTHER CHARGES	500	0.0104	\$ 5.18		
	CHARGES kWh	500	0.0239	\$	11.95	kWh	500	0.0239	\$ 11.95		
	COST OF POWER kWh	500	0.0430	s	21.50	COST OF POWER kWh	500	0.0430	\$ 21.50		
с	CURRENT 2003 BILL			-		Adjusted 2004 BILL				\$ 0.28	0.6
	CORRENT 2003 BILL			\$	55.38	Adjusted 2004 BILL			\$ 55.66	\$ 0.28	0.5
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
50 kWh		(enter)		\$				\$/kWh	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION kWh	750	0.0098	¢	7.35	DISTRIBUTION kWh	750	0.0104	\$ 7.77		
	OTHER	750	0.0050	Ŷ	7.55	OTHER CHARGES	730	0.0104	φ 1.11		
	CHARGES kWh	750	0.0239	\$	17.93	kWh	750	0.0239	\$ 17.93		
	COST OF POWER kWh	750	0.0430	\$	32.25	COST OF POWER kWh	750	0.0430	\$ 32.25		
	CURRENT 2003 BILL			\$	74.56	Adjusted 2004 BILL			\$ 74.98	\$ 0.42	0.6
	CORRENT 2003 BILL			\$	74.30	Adjusted 2004 BILL			ə 14.90	φ 0.42	0.0
IONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
000 kWh		(enter)		\$			KIIII	\$/kWh	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION	1000	0.0008		0.90	DISTRIBUTION kWh	1000	0.0104	\$ 10.36		
	kWh OTHER	1000	0.0098	\$	9.80	OTHER CHARGES	1000	0.0104	\$ 10.36		
	CHARGES kWh	1000	0.0239	\$	23.90	kWh	1000	0.02390	\$ 23.90		
	COST OF POWER kWh	1000	0.0430	s	43.00	COST OF POWER kWh	1000	0.0430	\$ 43.00		
				¢	02 70	Adjusted 2004 DU			¢ 0400	¢ 0.50	0.1
	CURRENT 2003 BILL			\$	93.73	Adjusted 2004 BILL			\$ 94.29	\$ 0.56	0.6
		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
		(enter)		\$			NTT()	\$/kWh	\$	DOLLARS	IMPACI %
						MONTHLY SERVICE					
	MONTHLY					CHARGE	n/a	n/a	\$ 17.03		
	MONTHLY SERVICE CHARGE	n/a	n/a	s	17.03				a 17.0-5		
	SERVICE CHARGE DISTRIBUTION			\$		DISTRIBUTION					
	SERVICE CHARGE DISTRIBUTION kWh	n/a 1500	n/a 0.0098		17.03 14.70	DISTRIBUTION kWh	1500	0.0104			
	SERVICE CHARGE DISTRIBUTION			\$		DISTRIBUTION			\$ 15.54		
MONTHLY CONSUMPTION OF 500 kWh	SERVICE CHARGE DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER	1500 1500	0.0098 0.0239	\$	14.70 35.85	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER	1500 1500	0.0104 0.0239	\$ 15.54 \$ 35.85		
	SERVICE CHARGE DISTRIBUTION kWh OTHER CHARGES kWh	1500	0.0098	\$	14.70	DISTRIBUTION kWh OTHER CHARGES kWh	1500	0.0104	\$ 15.54 \$ 35.85		
	SERVICE CHARGE DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER	1500 1500	0.0098 0.0239	\$	14.70 35.85	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER	1500 1500	0.0104 0.0239	\$ 15.54 \$ 35.85		

MONTHLY CONSUMPTION OF 2000 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	С	HARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$	17.03		
	DISTRIBUTION					DISTRIBUTION						
	kWh OTHER	2000	0.0098	\$	19.60	kWh OTHER CHARGES	2000	0.0104	\$	20.73		
	CHARGES kWh	2000	0.0239	\$	47.80	kWh	2000	0.0239	\$	47.80		
	COST OF POWER					COST OF POWER						
	kWh	2000	0.0430	\$	86.00	kWh	2000	0.0430	\$	86.00		
											-	
	CURRENT 2003 BIL	L		\$	170.43	Adjusted 2004 BILL			\$	171.56	\$ 1.13	3 0.7%

GENERAL SERVICE < 50 KW

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0097, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0229/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

	CURRENT 2003 BIL	-L				2004 BILL (25% of	Regulatory A	ssets, 20	004 PILs & Cor	stant Comm	odity Price)
ENTER DESIRED CONSUMPTION 1000 kWh	LEVEL	kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY	(enter)	\$/kWh	\$		MONTHLY		\$/kWh	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a		\$17.03	SERVICE CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION			•		DISTRIBUTION					
	kWh OTHER	1000	0.0142		14.20	kWh OTHER CHARGES	1000	0.0155			
	CHARGES kWh COST OF POWER	1000	0.0229		22.90	kWh COST OF POWER	1000				
	kWh	1000	0.0430	-	43.00	kWh	1000	0.0430		1	
	CURRENT 2003 BILL			\$	97.13	Adjusted 2004 BILL			\$ 98.40	\$ 1.27	1.3%
MONTHLY CONSUMPTION 2000 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	17.03	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION kWh	2000	0.0142	\$	28.40	DISTRIBUTION kWh	2000	0.0155	\$ 30.93		
	OTHER CHARGES kWh	2000	0.0229	\$	45.80	OTHER CHARGES kWh COST OF POWER	2000	0.0229	\$ 45.80		
	COST OF POWER kWh	2000	0.0430	\$	86.00	KWh	2000	0.0430	\$ 86.00		
	CURRENT 2003 BILL			\$	177.23	Adjusted 2004 BILL			\$ 179.76	\$ 2.53	1.4%
MONTHLY CONSUMPTION 5000 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY	(ontor)	•	•		MONTHLY		•	•	2022/110	
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	17.03	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 17.03		
	kWh	5000	0.0142	\$	71.00	kWh	5000	0.0155	\$ 77.33		
	OTHER CHARGES kWh	5000	0.0229	\$	114.50	OTHER CHARGES kWh	5000	0.0229	\$ 114.50		
	COST OF POWER kWh	5000	0.0430	\$	215.00	COST OF POWER kWh	5000	0.0430	\$ 215.00		
	CURRENT 2003 BILL			\$	417.53	Adjusted 2004 BILL			\$ 423.86	\$ 6.33	1.5%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.03	CHARGE DISTRIBUTION	n/a	n/a	\$ 17.03		
	kWh OTHER	10000	0.0142	\$	142.00	kWh OTHER CHARGES	10000	0.0155	\$ 154.66		
	CHARGES kWh COST OF POWER	10000	0.0229	\$	229.00	kWh COST OF POWER	10000	0.0229	\$ 229.00		
	kWh	10000	0.0430	\$	430.00	kWh	10000	0.0430	\$ 430.00		
	CURRENT 2003 BILL			\$	818.03	Adjusted 2004 BILL			\$ 830.69	\$ 12.66	1.5%
MONTHLY CONSUMPTION 15,000 KWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$ 17.03		
	kWh OTHER	15000	0.0142	\$	213.00	kWh OTHER CHARGES	15000	0.0155	\$ 231.99		
	CHARGES kWh COST OF POWER	15000	0.0229	\$	343.50	kWh COST OF POWER	15000	0.0229	\$ 343.50		
	kWh	15000	0.0430	\$	645.00	kWh	15000	0.0430			
	CURRENT 2003 BILL			\$	1,218.53	Adjusted 2004 BILL			\$ 1,237.52	\$ 18.99	1.6%

Schedule 8

GENERAL SERVICE > 50 KW NON TIME OF USE

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$3.91/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

ENTER DESIRED CONSUMPTION	CURRENT 2003 BI											odity Pric
		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh		CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE	n/a	n/a		\$434.08	MONTHLY SERVICE CHARGE	n/a	n/a	¢	434.08		
	DISTRIBUTION	1/a 60	1.1240	s	67.44	DISTRIBUTION KW	17a 60	1.8147	\$ \$	108.88		
	OTHER CHARGES KW	60	3.9100		234.60	OTHER CHARGES kW	60	3.9100		234.60		
	OTHER CHARGES kWh	15,000	0.0132	s	198.00	OTHER CHARGES kWh	15,000	0.0132	\$	198.00		
	COST OF POWER kWh	15,000	0.0550		825.00	COST OF POWER kWh	15,000	0.0550		825.00		
	CURRENT 2003 BILL			\$	1,759.12	Adjusted 2004 BILL		I	\$	1,800.56	\$ 41.44	2.4
IONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE	,	CHARGE	IMPACT	IMPACT
00kW, 40,000kWh	MONTHLY	(enter)	\$kW/kWh	\$		MONTHLY		\$kW/kWh		\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	434.08	SERVICE CHARGE	n/a	n/a	\$	434.08		
	DISTRIBUTION	100	1.1240	\$	112.40	DISTRIBUTION kW	100	1.8147	\$	181.47		
	OTHER CHARGES KW	100	3.9100	\$	391.00	OTHER CHARGES kW	100	3.9100	\$	391.00		
	OTHER CHARGES kWh	40,000	0.0132	\$	528.00	OTHER CHARGES kWh	40,000	0.0132	\$	528.00		
	COST OF POWER kWh	40,000	0.0550	\$	2,200.00	COST OF POWER kWh	40,000	0.0550	\$	2,200.00		
	CURRENT 2003 BILL			\$	3,665.48	Adjusted 2004 BILL		İ	\$	3,734.55	\$ 69.07	1.9
ONTHLY CONSUMPTION DOKW, 100,000kWh		kW/kWh (enter)		CHARGE \$			kW/kWh	RATE \$kW/kWh	,	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	(enter)	φ κτ η κτη	•		MONTHLY SERVICE		φ κη /κητη		÷	DOLLAND	70
	CHARGE	n/a	n/a	\$	434.08	CHARGE	n/a	n/a	\$	434.08		
	kW OTHER	500	1.1240	\$	562.00	kW OTHER CHARGES	500	1.8147	\$	907.35		
	CHARGES kW	500	3.9100	\$	1,955.00	kW	500	3.9100	\$	1,955.00		
	OTHER CHARGES kWh	100,000	0.0132	\$	1,320.00	OTHER CHARGES kWh	100,000	0.0132	\$	1,320.00		
	COST OF POWER kWh	100,000	0.0550	\$	5,500.00	COST OF POWER kWh	100,000	0.0550	\$	5,500.00		
	CURRENT 2003 BILL			\$	9,771.08	Adjusted 2004 BILL		l	\$	10,116.43	\$ 345.35	3.5
		kW/kWh	RATE	CHARGE			kW/kWh	RATE	,	CHARGE	IMPACT	IMPACT
000kW, 400,000kWh	MONTHLY	(enter)	\$kW/kWh	\$		MONTHLY		\$kW/kWh		\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	434.08	SERVICE CHARGE	n/a	n/a	\$	434.08		
	DISTRIBUTION kW	1000	1.1240	\$	1,124.00	DISTRIBUTION kW	1000	1.8147	\$	1,814.70		
	OTHER CHARGES kW	1000	3.9100	\$	3,910.00	OTHER CHARGES kW	1000	3.9100	\$	3,910.00		
	OTHER CHARGES kWh	400,000	0.0132	\$	5,280.00	OTHER CHARGES kWh	400,000	0.0132	\$	5,280.00		
	COST OF POWER kWh	400,000	0.0550	\$	22,000.00	COST OF POWER kWh	400,000	0.0550	\$	22,000.00		
	CURRENT 2003 BILL			\$	32,748.08	Adjusted 2004 BILL		ļ	\$	33,438.78	\$ 690.70	2.1
		kW/kWh	RATE \$kW/kWh	CHARGE			kW/kWh	RATE \$kW/kWh	,	CHARGE \$	IMPACT DOLLARS	IMPACT
										Ŧ		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	MONTHLY SERVICE	(enter)				MONTHLY SERVICE						
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	434.08	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	434.08		
,	SERVICE CHARGE			\$	3,372.00	SERVICE CHARGE	n/a 3000	n/a 1.8147		434.08 5,444.09		
, , , , , , , , , , , , , , , , , , ,	SERVICE CHARGE DISTRIBUTION kW	n/a	n/a	s s		SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW		1.8147	\$			
, , , , , , , , , , , , , , , , , , ,	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh	n/a 3000	n/a 1.1240	s s s	3,372.00	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES	3000	1.8147 3.9100	\$ \$	5,444.09		
,000kW, 1,000,000kWh	SERVICE CHARGE DISTRIBUTION KW OTHER CHARGES kW OTHER CHARGES kWh COST OF POWER KWh	n/a 3000 3000	n/a 1.1240 3.9100 0.0132 0.0550	\$ \$ \$ \$	3,372.00 11,730.00 13,200.00 55,000.00	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh COST OF POWER kWh	3000 3000	1.8147 3.9100 0.0132 0.0550	\$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00		
осокту, 1,000,000КШП	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh COST OF POWER	n/a 3000 3000 1,000,000	n/a 1.1240 3.9100 0.0132 0.0550	\$ \$ \$	3,372.00 11,730.00 13,200.00	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh COST OF POWER	3000 3000 1,000,000	1.8147 3.9100 0.0132 0.0550	\$ \$ \$	5,444.09 11,730.00 13,200.00	\$ 2,072.09	2.5
IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW CHARGES kW CHARGES kW COST OF POWER COST OF POWER KW CURRENT 2003 BILL	n/a 3000 3000 1,000,000	n/a 1.1240 3.9100 0.0132 0.0550	\$ \$ \$ \$ \$ CHARGE	3,372.00 11,730.00 13,200.00 55,000.00	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh COST OF POWER kWh COST OF POWER kWh	3000 3000 1,000,000	1.8147 3.9100 0.0132 0.0550	\$ \$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00	\$ 2,072.09 IMPACT DOLLARS	2.5 IMPACT %
IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kW COST OF POWER kWh CURRENT 2003 BILL MONTHLY SERVICE	n/a 3000 3000 1,000,000 1,000,000 kW/kWh (enter)	n/a 1.1240 3.9100 0.0132 0.0550 RATE \$kW/kWh	\$ \$ \$ \$ \$ CHARGE \$	3,372.00 11,730.00 13,200.00 55,000.00 83,736.08	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh COST OF POWER kWh Adjusted 2004 BILL MONTHLY SERVICE	3000 3000 1,000,000 1,000,000 kW/kWh	1.8147 3.9100 0.0132 0.0550 RATE \$kW/kWh	\$ \$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00 85,808.17 CHARGE \$	IMPACT	IMPACT
000KW, 1,000,000KWh IONTHLY CONSUMPTION 000KW, 1,800,000KWh	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kW COST OF POWER kWh CURRENT 2003 BILL MONTHLY SERVICE CHARGE DISTRIBUTION	n/a 3000 1,000,000 1,000,000 kW/kWh (enter) n/a	n/a 1.1240 3.9100 0.0132 0.0550 RATE SKW/kWh n/a	S S S S CHARGE S	3,372.00 11,730.00 13,200.00 55,000.00 83,736.08 434.08	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh COST OF POWER kWh Adjusted 2004 BILL MONTHLY SERVICE CHARGE DISTRIBUTION	3000 3000 1,000,000 1,000,000 kW/kWh n/a	1.8147 3.9100 0.0132 0.0550 RATE \$kW/kWh	\$ \$ \$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00 85,808.17 CHARGE \$ 434.08	IMPACT	IMPACT
IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kW COST OF POWER kWh COST OF POWER kWh CURRENT 2003 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW	n/a 3000 3000 1,000,000 1,000,000 kW/kWh (enter)	n/a 1.1240 3.9100 0.0132 0.0550 RATE \$kW/kWh	S S S S CHARGE S	3,372.00 11,730.00 13,200.00 55,000.00 83,736.08	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh COST OF POWER kWh Adjusted 2004 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW	3000 3000 1,000,000 1,000,000 kW/kWh	1.8147 3.9100 0.0132 0.0550 RATE \$kW/kWh	\$ \$ \$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00 85,808.17 CHARGE \$	IMPACT	IMPACT
IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW COST OF POWER kWh CURRENT 2003 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW	n/a 3000 1,000,000 1,000,000 kW/kWh (enter) n/a	n/a 1.1240 3.9100 0.0132 0.0550 RATE SKW/kWh n/a	S S S S S CHARGE S S	3,372.00 11,730.00 13,200.00 55,000.00 83,736.08 434.08	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh Adjusted 2004 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW	3000 3000 1,000,000 1,000,000 kW/kWh n/a	1.8147 3.9100 0.0132 0.0550 RATE \$kW/kWh	\$ \$ \$ \$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00 85,808.17 CHARGE \$ 434.08	IMPACT	IMPACT
IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kW CURRENT 2003 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kW	n/a 3000 1,000,000 1,000,000 kW/kWh (enter) n/a 4000	n/a 1.1240 3.9100 0.0132 0.0550 RATE \$kW/kWh n/a 1.1240	S S S S S CHARGE S S S S S	3,372.00 11,730.00 13,200.00 55,000.00 83,736.08 434.08 4,496.00	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh COST OF POWER kWh Adjusted 2004 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh	3000 3000 1,000,000 1,000,000 kW/kWh n/a 4000	1.8147 3.9100 0.0132 0.0550 RATE \$kW/kWh n/a 1.81470 3.9100	\$ \$ \$ \$ \$ \$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00 85,808.17 CHARGE \$ 434.08 7,258.79	IMPACT	IMPACT
IONTHLY CONSUMPTION	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kW CURRENT 2003 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER	n/a 3000 1,000,000 1,000,000 kW/kWh (enter) n/a 4000	n/a 1.1240 3.9100 0.0132 0.0550 RATE \$kW/kWh n/a 1.1240 3.9100	S S S S S CHARGE S S S S S S	3,372.00 11,730.00 13,200.00 55,000.00 83,736.08 434.08 4,496.00 15,640.00	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kWh COST OF POWER kWh Adjusted 2004 BILL MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES	3000 3000 1,000,000 1,000,000 kW/kWh n/a 4000	1.8147 3.9100 0.0132 0.0550 RATE \$kW/kWh n/a 1.81470 3.9100 0.0132	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,444.09 11,730.00 13,200.00 55,000.00 85,808.17 CHARGE \$ 434.08 7,258.79 15,640.00	IMPACT	IMPACT

GENERAL SERVICE >50 KW TIME OF USE

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.2138/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

CURRENT 2003 BILL 2004 BILL (25% of Regulatory Assets, 2004 PILs & Constant Commodity Price)

ENTER DESIRED CONSUMPTION LEVEL	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	C	HARGE \$	IMPACT DOLLARS	IMPACT %
MONTHLY					MONTHLY						
SERVICE					SERVICE						
CHARGE	n/a	n/a		\$434.08	CHARGE	n/a	n/a	\$	434.08		
DISTRIBUTION											
kW	60	1.1240	\$	67.44	DISTRIBUTION KW	60	1.8147	\$	108.88		
OTHER					OTHER CHARGES						
CHARGES kW	60	4.2138	\$	252.83	kW	60	4.2138	\$	252.83		
OTHER					OTHER CHARGES						
CHARGES kWh	15,000	0.0132	\$	198.00	kWh	15,000	0.0132	\$	198.00		
COST OF POWER					COST OF POWER						
kWh	15,000	0.0550	\$	825.00	kWh	15,000	0.0550	\$	825.00		
CURRENT 2003 BIL	L		\$	1,777.35	Adjusted 2004 BILL			\$	1,818.79	\$ 41.4	4 2.3%

MONTHLY CONSUMPTION 100kW, 40,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHAR \$		IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	434.08	CHARGE	n/a	n/a	\$ 4	34.08		
	DISTRIBUTION					DISTRIBUTION						
	kW	100	1.1240	\$	112.40	kW	100	1.8147	\$ 1	81.47		
	OTHER					OTHER CHARGES						
	CHARGES kW	100	4.2138	\$	421.38	kW	100	4.2138	\$ 4	21.38		
	OTHER					OTHER CHARGES						
	CHARGES kWh	40,000	0.0132	\$	528.00	kWh	40,000	0.0132	\$ 5	28.00		
	COST OF POWER					COST OF POWER						
	kWh	40,000	0.0550	\$	2,200.00	kWh	40,000	0.0550	\$ 2,2	00.00		
	CURRENT 2003 BILL			\$	3,695.86	Adjusted 2004 BILL		I	\$ 3,7	64.93	\$ 69.0	7 1.9%

MONTHLY CONSUMPTION 500kW, 100,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY					
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	434.08	CHARGE	n/a	n/a	\$ 434.08		
	DISTRIBUTION					DISTRIBUTION					
	kW	500	1.1240	\$	562.00	kW	500	1.8147	\$ 907.35		
	OTHER					OTHER CHARGES					
	CHARGES kW	500	4.2138	\$	2,106.90	kW	500	4.2138	\$ 2,106.90		
	OTHER					OTHER CHARGES					
	CHARGES kWh	100,000	0.0132	\$	1,320.00	kWh	100,000	0.0132	\$ 1,320.00		
	COST OF POWER					COST OF POWER					
	kWh	100,000	0.0550	\$	5,500.00	kWh	100,000	0.0550	\$ 5,500.00		
	CURRENT 2003 BILL			\$	9,922.98	Adjusted 2004 BILL]	\$ 10,268.33	\$ 345.3	5 3.5%

MONTHLY CONSUMPTION 1000kW, 400,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY					
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	434.08	CHARGE DISTRIBUTION	n/a	n/a	\$ 434.08		
	kW OTHER	1000	1.1240	\$	1,124.00	kW OTHER CHARGES	1000	1.8147	\$ 1,814.70		
	CHARGES KW OTHER	1000	4.2138	\$	4,213.80	kW OTHER CHARGES	1000	4.2138	\$ 4,213.80		
	CHARGES kWh COST OF POWER	400,000	0.0132	\$	5,280.00	kWh COST OF POWER	400,000	0.0132	\$ 5,280.00		
	kWh	400,000	0.0550	\$	22,000.00	kWh	400,000	0.0550	\$ 22,000.00		
	CURRENT 2003 BILL	-		\$	33,051.88	Adjusted 2004 BILL		[\$ 33,742.58	\$ 690.70	2.1%

MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	(CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	434.08	CHARGE	n/a	n/a	\$	434.08		
	DISTRIBUTION					DISTRIBUTION						
	kW	3000	1.1240	\$	3,372.00	kW	3000	1.8147	\$	5,444.10		
	OTHER					OTHER CHARGES						
	CHARGES kW	3000	4.2138	\$	12,641.40	kW	3000	4.2138	\$	12,641.40		
	OTHER					OTHER CHARGES						
	CHARGES kWh	1.000.000	0.0132	s	13.200.00	kWh	1.000.000	0.0132	\$	13.200.00		
	COST OF POWER					COST OF POWER						
	kWh	1,000,000	0.0550	\$	55,000.00	kWh	1,000,000	0.0550	\$	55,000.00		
	CURRENT 2003 BILL			\$	84,647.48	Adjusted 2004 BILL			\$	86,719.58	\$ 2,072.10	2.4%

MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY					
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	434.08	CHARGE DISTRIBUTION	n/a	n/a	\$ 434.08		
	kW	4000	1.1240	\$	4,496.00	kW	4000	1.81470	\$ 7,258.80		
	OTHER					OTHER CHARGES					
	CHARGES kW	4000	4.2138	\$	16,855.20	kW	4000	4.2138	\$ 16,855.20		
	OTHER					OTHER CHARGES					
	CHARGES kWh	1,800,000	0.0132	\$	23,760.00	kWh	1,800,000	0.0132	\$ 23,760.00		
	COST OF POWER					COST OF POWER					
	kWh	1,800,000	0.0550	\$	99,000.00	kWh	1,800,000	0.0550	\$ 99,000.00		
	CURRENT 2003 BIL	L		\$	144,545.28	Adjusted 2004 BILL			\$ 147,308.08	\$ 2,762.80	1.9%

GENERAL SERVICE INTERMEDIATE CLASS

For the purpose of this estimate, Other Charges include Retail Transmission Rate of \$4.2138/kW, Wholesale Market Service Rate of \$0.0062 and

Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

	CURRENT 2003 BI	LL				2004 BILL (25% of	Regulatory	Assets, 20	04 PILs & Con	stant Comm	odity Price)
ENTER DESIRED CONSUMPTION	LEVEL										
MONTHLY CONSUMPTION		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
3000kW, 800,000 kWh	CHARGE	n/a	n/a		\$0.00	CHARGE	n/a	n/a	\$-		
	kW	3000	0.0000	\$	-	DISTRIBUTION KW	3000	#DIV/0!	#DIV/0!		
	OTHER CHARGES kW	3000	4.2138	\$	12,641.40	OTHER CHARGES kW	3000	4.2138	\$ 12,641.40		
	OTHER CHARGES kWh	800,000	0.0132	s	10,560.00	OTHER CHARGES kWh	800,000	0.0132	\$ 10,560.00		
	COST OF POWER kWh	800,000	0.0550	s	44,000.00	COST OF POWER kWh	800,000	0.0550	\$ 44,000.00		
			0.0000				000,000	0.0000		#DIV.001	#DB//01
	CURRENT 2003 BILL			\$	67,201.40	Adjusted 2004 BILL		l	#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION 3000kW, 1,000,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	-	CHARGE DISTRIBUTION	n/a	n/a	\$ -		
	kW OTHER	3000	0.0000	\$	-	kW OTHER CHARGES	3000	#DIV/0!	#DIV/0!		
	CHARGES KW OTHER	3000	4.2138	\$	12,641.40	kW OTHER CHARGES	3000	4.2138	\$ 12,641.40		
	CHARGES kWh	1,000,000	0.0132	\$	13,200.00	kWh	1,000,000	0.0132	\$ 13,200.00		
	COST OF POWER kWh	1,000,000	0.0550	\$	55,000.00	COST OF POWER kWh	1,000,000	0.0550	\$ 55,000.00		
	CURRENT 2003 BILL			\$	80,841.40	Adjusted 2004 BILL		ļ	#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION 4000kW, 1,200,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	-	CHARGE DISTRIBUTION	n/a	n/a	\$ -		
	kW OTHER	4000	0.0000	\$	-	kW OTHER CHARGES	4000	#DIV/0!	#DIV/0!		
	CHARGES kW OTHER	4000	4.2138	\$	16,855.20	kW OTHER CHARGES	4000	4.2138	\$ 16,855.20		
	CHARGES kWh COST OF POWER	1,200,000	0.0132	\$	15,840.00	kWh COST OF POWER	1,200,000	0.0132	\$ 15,840.00		
	kWh	1,200,000	0.0550	\$	66,000.00	kWh	1,200,000	0.0550	\$ 66,000.00		
	CURRENT 2003 BILL			\$	98,695.20	Adjusted 2004 BILL		l	#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE	CHARGE	ІМРАСТ	IMPACT
4000kW, 1,800,000kWh		(enter)	\$kW/kWh				KU/KUII	\$kW/kWh	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	-	CHARGE DISTRIBUTION	n/a	n/a	\$ -		
	kW OTHER	4000	0.0000	\$	-	kW OTHER CHARGES	4000	#DIV/0!	#DIV/0!		
	CHARGES kW	4000	4.2138	\$	16,855.20	kW	4000	4.2138	\$ 16,855.20		
	OTHER CHARGES kWh	1,800,000	0.0132	\$	23,760.00	OTHER CHARGES kWh	1,800,000	0.0132	\$ 23,760.00		
	COST OF POWER kWh	1,800,000	0.0550	\$	99,000.00	COST OF POWER kWh	1,800,000	0.0550	\$ 99,000.00		
	CURRENT 2003 BILL			\$	139,615.20	Adjusted 2004 BILL		j	#DIV/0!	#DIV/0!	#DIV/0!

LARGE USE CLASS

CURRENT 2003 BILL

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.7369/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

2004 BILL (25% of Regulatory Assets, 2004 PILs & Constant Commodity Price)

		kW/kWh		CHARGE			kW/kWh	RATE	0	CHARGE	IMPACT	IMPACT
MONTHLY CONSUMPTION		(enter)	\$kW/kWh	\$				\$kW/kWh		\$	DOLLARS	%
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
6000kW, 2,800,000 kWh	CHARGE	n/a	n/a		\$7,964.49	CHARGE	n/a	n/a	\$	7,964.49		
	DISTRIBUTION											
	kW	6000	0.6683	\$	4,009.80	DISTRIBUTION KW	6000	0.4771	\$	2,862.60		
	OTHER					OTHER CHARGES						
	CHARGES kW	6000	4.7369	\$	28,421.40	kW	6000	4.7369	\$	28,421.40		
	OTHER					OTHER CHARGES						
	CHARGES kWh	2,800,000	0.0132	\$	36,960.00	kWh	2,800,000	0.0132	\$	36,960.00		
	COST OF POWER					COST OF POWER						
	kWh	2,800,000	0.0500	\$	140,000.00	kWh	2,800,000	0.0500	\$	140,000.00		
	CURRENT 2003 BILI			s	217.355.69	Adjusted 2004 BILL			\$	216.208.49	\$ (1,147.20	0) -0.5%

MONTHLY CONSUMPTION 15000kW, 10,000,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %	Schedule 8
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	7,964.49	CHARGE	n/a	n/a	\$ 7,964.49			
	DISTRIBUTION					DISTRIBUTION						
	kW	15000	0.6683	\$	10,024.50	kW	15000	0.4771	\$ 7,156.50			
	OTHER					OTHER CHARGES						
	CHARGES kW	15000	4.7369	\$	71,053.50	kW	15000	4.7369	\$ 71,053.50			
	OTHER					OTHER CHARGES						
	CHARGES kWh	10,000,000	0.0132	2 \$	132,000.00	kWh	10,000,000	0.0132	\$ 132,000.00			
	COST OF POWER					COST OF POWER						
	kWh	10,000,000	0.0500	\$	500,000.00	kWh	10,000,000	0.0500	\$ 500,000.00			
	CURRENT 2003 BIL	L		\$	721,042.49	Adjusted 2004 BILL		j	\$ 718,174.49	\$ (2,868.00) -0.4%	

STREET LIGHTS

MONTHLY CONSUMPTION 2017 KW, 661930 KWH		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	C	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	13010	0.38	\$	4,943.80	CHARGE	13010	0.38	\$	4,943.80		
	DISTRIBUTION					DISTRIBUTION						
	kW	2017	0.9155	\$	1,846.56	kW	2017	1.4508	\$	2,926.26		
	OTHER					OTHER CHARGES						
	CHARGES kW	2017	3.0218	\$	6,094.97	kW	2017	3.0218	\$	6,094.97		
	OTHER					OTHER CHARGES						
	CHARGES kWh	661,930	0.0132	\$	8,737.48	kWh	661,930	0.0132	\$	8,737.48		
	COST OF POWER					COST OF POWER						
	kWh	661,930	0.0430	\$	28,462.99	kWh	661,930	0.0430	\$	28,462.99		
	CURRENT 2003 BILL			\$	50,085.80	Adjusted 2004 BILL		[\$	51,165.50	\$ 1,079.70	2.2%

Bill Impact Analysis for 2004 Rate Schedule after Regulatory Asset and 2004 PILs Adjustments									
(commodity price increase on April 1,	2004)								
NAME OF UTILITY	Barrie Hydro Distribution Inc.	LICENCE NUMBER	ED-1999-0228						

1

22-Jan-04

NAME OF CONTACT Stephen Perry sperry@barriehydro.com

PHONE NUMBER 705-722-7244 ext 278

This schedule provides an estimate of bill impacts using the 2004 Rate Schedule which includes the Regulatory Asset Recovery and the 2004 PILs amount. The 2004 bill also includes the new tiered commodity rate that will come into effect on April 1, 2004.

Note: All Rates are transferred from Sheets 10 and 11.

RESIDENTIAL CLASS

E- Mail Address VERSION NUMBER

Date

For the purpose of this estimate, Other Charges include Retail Transmission Rate of \$0.0107, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0239/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

NON-TIME OF USE	CURRENT 2003	BILL				2004 BILL (25% of	Regulato	Ty Asse	15, 2004 FILS C	c nereu coi	innouny Pric
ENTER DESIRED CONSUMPTION	LEVEL	kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY	(****)	•			MONTHLY		•-			
	SERVICE CHARGE	n/a	n/a	\$	17.03	SERVICE CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION			¢	0.00	DISTRIBUTION	100	0.0404	¢ 4.04		
	kWh OTHER	100	0.0098	\$	0.98	kWh OTHER	100	0.0104	\$ 1.04		
	CHARGES kWh	100	0.0239	\$	2.39	CHARGES kWh	100	0.0239	\$ 2.39		
	COST OF POWER kWh	100	0.0430	\$	4.30	COST OF POWER kWh	100	0.0470	\$ 4.70		
	CURRENT 2003 BI	ILL		\$	24.70	Adjusted 2004 BILL			\$ 25.16	\$ 0.46	1.8%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
50 kWh		(enter)	\$/kWh	\$				\$/kWh	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION kWh	250	0.0098	\$	2.45	DISTRIBUTION kWh	250	0.0104	\$ 2.59		
	OTHER CHARGES kWh	250	0.0239		5.98	OTHER CHARGES kWh	250	0.0239			
	CHARGES KWN COST OF	250	0.0239	φ	5.98	COST OF POWER	250	0.0239	ф 5.98		
	POWER kWh	250	0.0430	\$	10.75	kWh	250	0.0470	\$ 11.75		
	CURRENT 2003 BI	ILL		\$	36.21	Adjusted 2004 BILL			\$ 37.35	\$ 1.14	3.2%
NONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
00 kWh	MONTHLY	(enter)	\$/kWh	\$		MONTHLY		\$/kWh	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.03	CHARGE DISTRIBUTION	n/a	n/a	\$ 17.03		
	kWh	500	0.0098	\$	4.90	kWh	500	0.0104	\$ 5.18		
	OTHER CHARGES kWh	500	0.0239	\$	11.95	OTHER CHARGES kWh	500	0.0239	\$ 11.95		
	COST OF					COST OF POWER					
	POWER kWh	500	0.0430	\$	21.50	kWh	500	0.0470	\$ 23.50	_	
	CURRENT 2003 BI	ILL		\$	55.38	Adjusted 2004 BILL			\$ 57.66	\$ 2.28	4.1%
NONTHLY CONSUMPTION OF		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
50 KWII	MONTHLY	(enter)	φ/K¥¥Π	φ		MONTHLY		\$/KVVII	φ	DOLLARS	76
	SERVICE CHARGE	n/a	n/a	\$	17.03	SERVICE CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION					DISTRIBUTION					
	kWh OTHER	750	0.0098	\$	7.35	kWh OTHER	750	0.0104	\$ 7.77		
	CHARGES kWh	750	0.0239	\$	17.93	CHARGES kWh	750	0.0239	\$ 17.93		
	COST OF POWER kWh	750	0.0430	\$	32.25	COST OF POWER kWh	750	0.0470	\$ 35.25		
	CURRENT 2003 BI		0.0400	\$	74.56	Adjusted 2004 BILL	100	0.0470	\$ 77.98	\$ 3.42	4.6%
				Ť							
MONTHLY CONSUMPTION OF		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$ 17.03		
	DISTRIBUTION kWh	1000	0.0098	\$	9.80	DISTRIBUTION kWh	1000	0.0104	\$ 10.36		
	OTHER					OTHER					
	CHARGES kWh COST OF	1000	0.0239	\$	23.90	CHARGES kWh COST OF POWER	1000	0.02390	\$ 23.90		
	POWER kWh	1000	0.0430	\$	43.00	kWh	750	0.0470	\$ 35.25		
						COST OF POWER kWh	250	0.0550	\$ 13.75		
	CURRENT 2003 BI			\$	93.73	Adjusted 2004 BILL			\$ 100.29	\$ 6.56	7.0%

MONTHLY CONSUMPTION OF 1500 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CI	HARGE \$	IMPACT DOLLARS	MPACT
	MONTHLY SERVICE	(***)				MONTHLY SERVICE						[%] Schedule 8
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$	17.03		
	kWh	1500	0.0098	\$	14.70	kWh	1500	0.0104	\$	15.54		
	OTHER CHARGES kWh	1500	0.0239	\$	35.85	OTHER CHARGES kWh	1500	0.0239	\$	35.85		
	COST OF					COST OF POWER						
	POWER kWh	1500	0.0430	\$	64.50	kWh COST OF POWER	750	0.0470	\$	35.25		
						kWh	750	0.0550	\$	41.25		
	CURRENT 2003 BI	LL		\$	132.08	Adjusted 2004 BILL			\$	144.92	\$ 12.84	9.7%
									_			
MONTHLY CONSUMPTION OF 2000 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CI	HARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY SERVICE	kWh		CI			
	SERVICE				17.03	SERVICE	kWh n/a		СI \$			
	SERVICE CHARGE DISTRIBUTION	(enter) n/a	\$/kWh n/a	\$		SERVICE CHARGE DISTRIBUTION	n/a	\$/kWh n/a	\$	\$ 17.03		
	SERVICE CHARGE DISTRIBUTION kWh OTHER	(enter) n/a 2000	\$/kWh n/a 0.0098	\$ \$ \$	19.60	SERVICE CHARGE DISTRIBUTION kWh OTHER	n/a 2000	\$/kWh n/a 0.0104	\$ \$	\$ 17.03 20.73		
	SERVICE CHARGE DISTRIBUTION kWh OTHER CHARGES kWh	(enter) n/a	\$/kWh n/a	\$ \$ \$		SERVICE CHARGE DISTRIBUTION kWh OTHER CHARGES kWh	n/a	\$/kWh n/a	\$ \$	\$ 17.03		
	SERVICE CHARGE DISTRIBUTION kWh OTHER	(enter) n/a 2000	\$/kWh n/a 0.0098	\$ \$ \$	19.60	SERVICE CHARGE DISTRIBUTION KWh OTHER CHARGES kWh COST OF POWER kWh	n/a 2000	\$/kWh n/a 0.0104	\$ \$	\$ 17.03 20.73		
	SERVICE CHARGE DISTRIBUTION kWh OTHER CHARGES kWh COST OF	(enter) n/a 2000 2000	\$/kWh n/a 0.0098 0.0239	\$ \$ \$	19.60 47.80	SERVICE CHARGE DISTRIBUTION KWh OTHER CHARGES kWh COST OF POWER	n/a 2000 2000	\$/kWh n/a 0.0104 0.0239	\$ \$ \$	\$ 17.03 20.73 47.80		

GENERAL SERVICE < 50 KW

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0097, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0229/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

	CURRENT 2003	BILL				2004 BILL (25% of	Regulato	rv Asset	s. 20	04 PILs &	Tiered Con	modity Price)
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE		HARGE	IMPACT	IMPACT
1000 kWh	MONTHLY	(enter)	\$/kWh	\$		MONTHLY		\$/kWh		\$	DOLLARS	%
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.03	CHARGE DISTRIBUTION	n/a	n/a	\$	17.03		
	kWh	1000	0.0142	\$	14.20	kWh	1000	0.01547	\$	15.47		
	OTHER CHARGES kWh	1000	0 0000	¢	22.90	OTHER CHARGES kWh	1000	0.0229	¢	22.90		
	COST OF	1000	0.0229	φ	22.90	COST OF POWER	1000	0.0229	φ	22.90		
	POWER kWh	1000	0.0430	\$	43.00	kWh COST OF POWER	750	0.0470	\$	35.25		
						kWh	250	0.0550	\$	13.75		
	CURRENT 2003 BI			\$	97.13	Adjusted 2004 BILL			\$	104.40	\$ 7.27	7.5%
	CONNENT 2003 DI			Ψ	37.13	Aujusteu 2004 DILL			Ψ	104.40	ψ 1.21	1.376
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	С	HARGE	IMPACT	IMPACT
2000 kWh		(enter)	\$/kWh	\$				\$/kWh		\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$	17.03		
	DISTRIBUTION kWh	2000	0.0142	\$	28.40	DISTRIBUTION kWh	2000	0.0155	\$	30.93		
	OTHER					OTHER						
	CHARGES kWh COST OF	2000	0.0229	\$	45.80	CHARGES kWh COST OF POWER	2000	0.0229	\$	45.80		
	POWER kWh	2000	0.0430	\$	86.00	kWh COST OF POWER	750	0.0470	\$	35.25		
						kWh	1250	0.0550	\$	68.75		
	CURRENT 2003 BI	LL		\$	177.23	Adjusted 2004 BILL			\$	197.76	\$ 20.53	11.6%
				Ŧ					Ŧ		•	
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	C	HARGE	IMPACT	IMPACT
5000 kWh		(enter)	\$/kWh	\$				\$/kWh		\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$	17.03		
	DISTRIBUTION kWh	5000	0.0142	\$	71.00	DISTRIBUTION kWh	5000	0.0155	\$	77.33		
	OTHER CHARGES kWh	5000	0.0229	¢	114.50	OTHER CHARGES kWh	5000	0.0229	¢	114.50		
	COST OF	5000				COST OF POWER	5000					
	POWER kWh	5000	0.0430	\$	215.00	kWh COST OF POWER	750	0.0470	\$	35.25		
						kWh	4250	0.0550	\$	233.75		
	CURRENT 2003 BI	LL		\$	417.53	Adjusted 2004 BILL			\$	477.86	\$ 60.33	14.4%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	C	HARGE	IMPACT	IMPACT
10000 kWh	MONTHLY	(enter)	\$/kWh	\$		MONTHLY		\$/kWh		\$	DOLLARS	%
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.03	CHARGE DISTRIBUTION	n/a	n/a	\$	17.03		
	kWh	10000	0.0142	\$	142.00	kWh	10000	0.0155	\$	154.66		
	OTHER CHARGES kWh	10000	0.0229	\$	229.00	OTHER CHARGES kWh	10000	0.0229	\$	229.00		
	COST OF					COST OF POWER			•			
	POWER kWh	10000	0.0430	\$	430.00	kWh	750	0.0470	\$	35.25		Page 32

	CURRENT 2003 BI	LL		\$	818.03	COST OF POWER kWh Adjusted 2004 BILL	9250	0.0550	\$ \$	508.75 944.69	\$ 126.66		edule 8
MONTHLY CONSUMPTION OF 15000 kWh	MONTHLY	kWh (enter)		CHARGE \$		MONTHLY	kWh	RATE \$/kWh	С	HARGE \$	IMPACT DOLLARS	IMPACT %	
	CHARGE	n/a	n/a	\$	17.03	CHARGE	n/a	n/a	\$	17.03			
	kWh OTHER	15000	0.0142	\$	213.00	kWh OTHER	15000	0.0155	\$	231.99			
	CHARGES kWh COST OF	15000	0.0229	\$	343.50	CHARGES kWh COST OF POWER	15000	0.0229	\$	343.50			
	POWER kWh	15000	0.0430	\$	645.00	kWh COST OF POWER	750	0.0470	\$	35.25			
						kWh	14250	0.0550	\$	783.75			
	CURRENT 2003 BI	LL		\$	1,218.53	Adjusted 2004 BILL			\$	1,411.52	\$ 192.99	15.8%	

2005 Rate Adjustment Model

Name of Utility:	BARRIE HYDRO D	ISTRIBUTION	INC.
License Number:	ED-2002-0534		
File Number:	RP-2005-0013		
	ED 2005 0000		
	EB-2005-0006		
Name of Contact:	STEPHEN PERRY		
E- Mail Address:	sperry@barriehydro.com		
Phone Number:	705-722-7244	Extension:	278
Date:	JANUARY 13, 2005	5	

Version Number: 2005.V1.1

SHEET 1 - 2002 Base Rate Schedule

Name of Utility:	BARRIE HYDRO DISTRIBUTION INC.	2005.V1.1
License Number:	ED-2002-0534	RP-2005-0013
Name of Contact:	STEPHEN PERRY	EB-2005-0006
E- Mail Address:	sperry@barriehydro.com	
Phone Number:	705-722-7244 Extension: 278	
Date:	JANUARY 13, 2005	

Enter the values for your 2002 Base Rates as shown on sheet 4 of the 2002 RAM or sheet 2 of the 2004 RAM. Using the 2002 base rates removes the impact of 2004 interim Regulatory Assets and the 2004 PILs Proxy, added in the approved rates on April 1, 2004.

Adjustments to rate classes may be made if your LDC has non-standard classes.

RESIDENTIAL

Distribution kWh Rate	\$0.0079
Monthly Service Charge (Per Customer)	\$13.59
Monthly Service Charge (Fer Customer)	\$13.09

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	\$0.0000
Monthly Service Charge (Per Customer)	\$0.00

GENERAL SERVICE < 50 KW

Distribution kWh Rate	\$0.0113
Monthly Service Charge (Per Customer)	\$13.52

GENERAL SERVICE > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$0.9213
Monthly Service Charge (Per Customer)	\$336.97

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	\$0.0000
	\$2.22
Monthly Service Charge (Per Customer)	\$0.00

SHEET 1 - 2002 Base Rate Schedule

INTERMEDIATE USE	
Distribution KW Rate	\$0.0000
Monthly Service Charge (Per Customer)	\$0.00
LARGE USE	
Distribution KW Rate	\$0.4771
Monthly Service Charge (Per Customer)	\$7,813.67
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution KW Rate	\$2.5327
Monthly Service Charge (Per Connection)	\$3.15
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution KW Rate	\$0.0000
Monthly Service Charge (Per Connection)	\$0.00
STREET LIGHTING (NON TIME OF USE)	
Distribution KW Rate	\$0.7304
Monthly Service Charge (Per Connection)	\$0.30
OR	
STREET LIGHTING (TIME OF USE)	
Distribution KW Rate	\$0.7304
Monthly Service Charge (Per Connection)	\$0.30

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

\$ 2,054,613.06

Name of Utility:	BARRIE HYDRO DISTRIE	BUTION INC.	2005.V1.1
License Number:	ED-2002-0534		RP-2005-0013
Name of Contact:	STEPHEN PERRY		EB-2005-0006
E- Mail Address:	sperry@barriehydro.com	1	
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

Enter the final MARR installment calculated in the 2001 RUD Model	\$ 1,907,854.98
Have you applied for approval of your C&DM plan?	yes
Enter the amount applied for your C&DM plan	\$1,907,854.98
Has the C&DM application been approved?	no
Enter the final MARR installment (based on Board-Approved C&DM plan or applied-for amount)	\$ 1,907,854.98

Grossed-up MARR based on 14 months recovery over 13 months.

Use the Table below to enter the 1999 data for your LDC from your approved 2001 RUD Model. 1999 Distribution Revenue Shares will be used to allocate the Board-Approved MARR Value to rate classes. You may adjust the rate classes if your LDC has non-standard classes.

1999 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	1999 Distribution Shares	Allocation of Board-Approved MARR Value
Residential Class General Service < 50 KW Class		400,942,410 160,530,489	45,907 4,853	\$9,472,281 \$2,311,788	58.09% 14.18%	\$1,193,562 \$291,299
General Service > 50 KW Non-Time of Use	1,577,624	100,000,400	850	\$4,348,317	26.67%	\$547,913
General Service > 50 KW Time of Use Intermediate Use	0		0	\$0 \$0	0.00% 0.00%	\$0 \$0
Large Class User	83,118		1	پو \$118,619	0.00%	\$0 \$14,947
Sentinel Lights	126		20	\$955	0.01%	\$120
Street Lighting	24,594		11,533	\$53,743	0.33%	\$6,772
TOTALS	1,685,462	561,472,899	63,164	\$16,305,703	100.00%	\$2,054,613
			Grossed-up MA	ARR Value =====	=====>	\$2,054,613

Note: LDCs must enter the fixed-variable split used on Sheet 13 (Sensitivity Analysis 2) of their 2001 Approved RUD Model.

Residential Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$1,193,562
(B) Fixed-Variable Split (%)	29.7%	70.3%	100%
(C) Re-Allocated MARR (\$)	\$354,488	\$839,074	\$1,193,562
(D) Number of kWh	400,942,410		
(E) Number of Customers		45,907	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0009		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.5231	

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$291,299
(B) Fixed-Variable Split (%)	68.3%	31.7%	100%
(C) Re-Allocated MARR (\$)	\$198,957	\$92,342	\$291,299
(D) Number of kWh	160,530,489		
(E) Number of Customers		4,853	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0012		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.5856	

General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$547,913
(B) Fixed-Variable Split (%)	29.7%	70.3%	100%
(C) Re-Allocated MARR (\$)	\$162,730	\$385,183	\$547,913
(D) Number of kW	1,577,624		
(E) Number of Customers		850	
(F) Incremental Distribution kWh Rate (\$/kW)	\$0.1031		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$37.7630	

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)			0%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)			0%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

Large User Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$14,947
(B) Fixed-Variable Split (%)	29.7%	70.3%	100%
(C) Re-Allocated MARR (\$)	\$4,439	\$10,508	\$14,947
(D) Number of kW	83,118		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0534		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$875.6290	

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$120
(B) Fixed-Variable Split (%)	29.7%	70.3%	100%
(C) Re-Allocated MARR (\$)	\$36	\$85	\$120
(D) Number of kW	126		
(E) Number of Customers		20	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2836		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.3524	

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$6,772
(B) Fixed-Variable Split (%)	29.7%	70.3%	100%
(C) Re-Allocated MARR (\$)	\$2,011	\$4,761	\$6,772
(D) Number of kW	24,594		
(E) Number of Customers		11,533	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0818		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0344	

SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

Name of Utility:	BARRIE HYDRO DISTRIBUTION INC.	2005.V1.1
License Number:	ED-2002-0534	RP-2005-0013
Name of Contact:	STEPHEN PERRY	EB-2005-0006
E- Mail Address:	sperry@barriehydro.com	
Phone Number:	705-722-7244 Extension: 278	
Date:	JANUARY 13, 2005	

Residential Class

DISTRIBUTION KWH RATE	\$0.0088
MONTHLY SERVICE CHARGE (Per Customer)	\$15.11

Residential Class (Time-of-Use)

DISTRIBUTION KWH RATE	

MONTHLY SERVICE CHARGE (Per Customer)

General Service < 50 KW

DISTRIBUTION KWH RATE	\$0.0125
MONTHLY SERVICE CHARGE (Per Customer)	\$15.11

General Service > 50 KW (Non-Time of Use)

DISTRIBUTION KW RATE	\$1.0244
MONTHLY SERVICE CHARGE (Per Customer)	\$374.73

<u>General Service > 50 KW (Time of Use)</u>

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

Intermediate Use

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

Large Use	
DISTRIBUTION KW RATE	\$0.5305
MONTHLY SERVICE CHARGE (Per Customer)	\$8,689.30
Sentinel Lights (Non-Time of Use)	
DISTRIBUTION KW RATE	\$2.8163
MONTHLY SERVICE CHARGE (Per Connection)	\$3.50
OR	
Sentinel Lights (Time of Use)	
DISTRIBUTION KW RATE	
MONTHLY SERVICE CHARGE (Per Connection)	
Street Lighting (Non-Time of Use)	
DISTRIBUTION KW RATE	\$0.8122
MONTHLY SERVICE CHARGE (Per Connection)	\$0.33
OR	
Street Lighting (Time of Use)	
DISTRIBUTION KW RATE	\$0.8122
MONTHLY SERVICE CHARGE (Per Connection)	\$0.33

SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs

Name of Utility:	BARRIE HYDRO DISTRIBUTIO	ON INC.	2005.V1.1
License Number:	ED-2002-0534		RP-2005-0013
Name of Contact:	STEPHEN PERRY		EB-2005-0006
E- Mail Address:	sperry@barriehydro.com		
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

This schedule requires LDCs to input the 2003 data which will be used to allocate 2005 PILs to the rate classes. The 2005 PILs Proxy is calculated in the 2005 PILs model, TAXCALC Worksheet, Cell C95

Enter the 2005 PILs Proxy Amount

\$ 3,722,154.00

Distribution Revenue is used to allocate the 2005 PILs Proxy Amount to the rate classes.

2003 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2003 Distribution Shares	2005 PILs Proxy Allocation
Residential Class		502,666,838	55,195	\$16,488,483	62.8%	\$2,336,725
General Service < 50 KW Class		199,599,805	5,690	\$4,022,362	15.3%	\$2,330,725 \$570,044
General Service > 50 KW Non-Time of Use	1,772,300	688,827,871	705	\$5,666,881	21.6%	\$803,103
General Service > 50 KW Time of Use	1,112,000	000,021,011	100	φ0,000,001	0.0%	\$0
Intermediate Use					0.0%	\$0
Large Class User					0.0%	\$0
Sentinel Lights					0.0%	\$0
Street Lighting	29,349	9,870,165	13,177	\$86,671	0.3%	\$12,283
TOTALS		1,400,964,679	74,767	\$26,264,397	1.00	\$3,722,154
			2005 PILs Prox	y Amount =====	=====>	\$3,722,154

2005 PILs Proxy amount will be recovered only in the distribution kWh charge (Variable Charge).

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$2,336,725
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$2,336,725	\$0	\$2,336,725
(D) Number of kWh	502,666,838		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0046		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$570,044
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$570,044	\$0	\$570,044
(D) Number of kWh	199,599,805		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0029		

General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$803,103
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$803,103	\$0	\$803,103
(D) Number of kW	1,772,300		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.4531		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$12,283
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$12,283	\$0	\$12,283
(D) Number of kW	29,349		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.4185		

SHEET 5 - Rate Schedule including 2005 PILs

Name of Utility:	BARRIE HYDRO DI	STRIBUTION INC.	2005.V1.1
License Number:	ED-2002-0534		RP-2005-0013
Name of Contact:	STEPHEN PERRY		EB-2005-0006
E- Mail Address:	sperry@barriehydr	o.com	
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0134
MONTHLY SERVICE CHARGE (Per Customer)	\$15.11

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0154
MONTHLY SERVICE CHARGE (Per Customer)	\$15.11

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.4776
MONTHLY SERVICE CHARGE (Per Customer)	\$374.73

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

INTERMEDIATE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

LARGE USE

DISTRIBUTION KW RATE	\$0.5305
MONTHLY SERVICE CHARGE (Per Customer)	\$8,689.30

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	\$2.8163
MONTHLY SERVICE CHARGE (Per Connection)	\$3.50

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.2307
MONTHLY SERVICE CHARGE (Per Connection)	\$0.33
OR	

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$1.2307
MONTHLY SERVICE CHARGE (Per Connection)	\$0.33

SHEET 6 - December 31, 2003 Regulatory Assets

Name of Utility:	BARRIE HYDRO DIS	TRIBUTION INC.	2005.V1.1
License Number:	ED-2002-0534		RP-2005-0013
	STEPHEN PERRY sperry@barriehydro.com		EB-2005-0006
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

LDCs should enter their December 3, 2003 balances for each regulatory asset account. In the case of distributors that have approved Regulatory Asset recovery rate riders, the distributor should not enter any balances on Sheet 6 and should go directly to Sheet 10. In this instance, the rate schedule on Sheet 5 is identical to Sheet 9.

Description		Amount Applied- for Balance as at
	Account Number	Dec. 31, 2003
RSVA - Wholesale Market Service Charge	1580	\$2,285,734
RSVA - One-time Wholesale Market Service	1582	\$153,982
RSVA - Retail Transmission Network Charge	1584	\$794,378
RSVA - Retail Transmission Connection Charge	1586	\$439,324
RSVA - Power	1588	\$1,218,016
Sub-Total for RSVA Accounts		\$4,891,434
		¢ 1,00 1, 10 1
Current Recovery: Amount Entered on Sheet 3	, cell G13, of 2004 RAM	\$2,732,270
Adjusted 2005 Recovery Amount (RSVA Accourt	nts)	\$2,159,164
Other Regulatory Assets	1508	¢
Retail Cost Variance Account - Retail	1506	\$0
Retail Cost Variance Account - Retail	1518	-\$1,386
Misc. Deferred Debits - incl. Rebate Cheques	1548	\$167,061
Deferred Payments in Lieu of Taxes	1525	-\$2,449,467
PILs Contra Account	1563	-\$2,449,467
Qualifing Transition Costs	1565	\$1,769,514
Pre-Market Opening Energy Variances Total	1570	\$1,769,512
Extra-Ordinary Event Losses	1572	\$2,526,163
Deferred Rate Impact Amounts	1572	\$0
Other Deferred Credits	2425	\$(
Sub-Total for Non-RSVA Regulatory Asset Acco	_	\$2,047,011
Sub-Total for Non-RSVA Regulatory Asset Acco	Junts	φ Ζ, 047,011
Current Recovery: Amount Entered on Sheet 5	coll G14 of 2004 PAM	\$0
current recovery. Amount Entered on Sheet 5	, Cell G14, 01 2004 RAW	ФС
Adjusted 2005 Recovery Amount (Non-RSVA Ad	ccounts)	\$2,047,011
Total Adjusted Regulatory Assets		\$4,206,175
Total Aujusteu Negulatory Assets		φ+,200,173

33% of Total Adjusted Regulatory Assets

\$1,402,058.33

----- Please go to Section 1 ------

Section 1: For LDCs with Total RSVA adjusted balances greate	er than 33 % of Total:	
otal Adjusted Balance for RSVA Accounts	(a)	\$2,159,164
3% of Total Adjusted Regulatory Assets	(b)	\$1,402,058
Remaining Final Amount to be recovered in future periods (a) -	(b)	\$757,106

3% OF Total Adjusted Regulatory Assets	N/A
Total Adjusted Balance for RSVA Accounts	N/A
Amount to be colleced from RSVA Accounts	N/A
Amount to be collected from Non-RSVA accounts	N/A

Our utility is able to pro-rate the bill so that consumption before April 1 is at the old rates and post April 1 consumption is billed at the new rates.	✓ YES	NO NO
Our utility is not able to pro-rate consumption and therefore our customers will not be charged the new rates until the completion of an entire billing	YES	✓ NO
cycle.		

SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

Name of Utility:	BARRIE HYDRO DISTRIBUTI	ON INC.	2005.V1.1
License Number:	ED-2002-0534		RP-2005-0013
Name of Contact:	STEPHEN PERRY		EB-2005-0006
E- Mail Address:	sperry@barriehydro.com		
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

Approved Regulatory Asset Recovery from Sheet 4 (either from Section 1 or Section 2)

\$ 1,402,058.33

The share of class kWh sold in 2003 is used to allocate the approved interim RSVA Regulatory Asset amounts.

2003 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2003 kWh Shares	2003 RSVA Allocations
Residential Class	0	502,666,838	55,195	\$16,488,483	35.9%	\$503,059
General Service < 50 KW Class	0	199,599,805	5,690	\$4,022,362	14.2%	\$199,756
General Service > 50 KW Non-Time of Use	1,772,300	688,827,871	705	\$5,666,881	49.2%	\$689,366
General Service > 50 KW Time of Use	0	0	0	\$0	0.0%	\$0
Intermediate Use	0	0	0	\$0	0.0%	\$0
Large Class User	0	0	0	\$0	0.0%	\$0
Sentinel Lights	0	0	0	\$0	0.0%	\$0
Street Lighting	29,349	9,870,165	13,177	\$86,671	0.7%	\$9,878
TOTALS		1,400,964,679	74,767 \$	26,264,397.00	1.00	\$1,402,058
		, , ,	ed Total for RSVA	, ,	>	\$1,402,058

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW).

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$503,059
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$503,059	\$0	\$503,059
(D) Number of kWh	502,666,838		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0010		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$199,756
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$199,756	\$0	\$199,756
(D) Number of kWh	199,599,805		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0010		

General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$689,366
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$689,366	\$0	\$689,366
(D) Number of kW	1,772,300		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.3890		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$9,878
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$9,878	\$0	\$9,878
(D) Number of kW	29,349		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.3366		

SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

Name of Utility:	BARRIE HYDRO DISTRIBUTIO	ON INC.	2005.V1.1
License Number:	ED-2002-0534		RP-2005-0013
Name of Contact:	STEPHEN PERRY		EB-2005-0006
E- Mail Address:	sperry@barriehydro.com		
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

Approved Regulatory Asset Recovery from Non-RSVA Accounts(Sheet 4, Section 2)

\$ -

Distribution Revenue is used to allocate the approved final Regulatory Asset amounts related to the Non-RSVA accounts.

2003 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2003 Distribution Shares	2002 Regulatory Asset RSVA Allocations
Residential Class	0	502,666,838	55,195	\$16,488,483	62.8%	\$0
General Service < 50 KW Class	0	199,599,805	5,690	\$4,022,362	15.3%	\$0
General Service > 50 KW Non-Time of Use	1,772,300	688,827,871	705	\$5,666,881	21.6%	\$0
General Service > 50 KW Time of Use	0	0	0	\$0	0.0%	\$0
Intermediate Use	0	0	0	\$0	0.0%	\$0
Large Class User	0	0	0	\$0	0.0%	\$0
Sentinel Lights	0	0	0	\$0	0.0%	\$0
Street Lighting	29,349	9,870,165	13,177	\$86,671	0.3%	\$0
TOTALS		1,400,964,679	74,767	\$26,264,397	1.00	\$0
		Allocated	Total for Non-RSV	A accounts =====	>	\$0

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW).

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	502,666,838		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	199,599,805		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	1,772,300		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	29,349		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Asates

Name of Utility:	BARRIE HYDRO DISTRIBUTION INC.	2005.V1.1
License Number:	ED-2002-0534	RP-2005-0013
Name of Contact:	STEPHEN PERRY	EB-2005-0006
E- Mail Address:	sperry@barriehydro.com	
Phone Number:	705-722-7244 Extension: 278	
Date:	JANUARY 13, 2005	

RESIDENTIAL

DISTRIBUTION KWH RATE	\$0.0144
MONTHLY SERVICE CHARGE (Per Customer)	\$15.11

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE	\$0.0164
MONTHLY SERVICE CHARGE (Per Customer)	\$15.11

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE	\$1.8666
MONTHLY SERVICE CHARGE (Per Customer)	\$374.73

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

INTERMEDIATE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

LARGE USE

DISTRIBUTION KW RATE	\$0.5305
MONTHLY SERVICE CHARGE (Per Customer)	\$8,689.30

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE	\$2.8163
MONTHLY SERVICE CHARGE (Per Connection)	\$3.50

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

MONTHLY SERVICE CHARGE (Per Connection)	\$0.33
MONTHLY SERVICE CHARGE (Per Connection)	\$0.33
DISTRIBUTION KW RATE	\$1.5673

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE	\$1.5673
MONTHLY SERVICE CHARGE (Per Connection)	\$0.33

SHEET 10 - Phase 2 Final Rate Riders

Name of Utility:	BARRIE HYDRO DIS	STRIBUTION INC.	2005.V1.1
License Number:	ED-2002-0534		RP-2005-0013
Name of Contact:	STEPHEN PERRY		EB-2005-0006
E- Mail Address:	sperry@barriehydro	.com	
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

This sheet is to be used by those distributors that have final approval of their Regulatory Asset Recovery - Phase 2 rate riders.

Class	Rate Rider per kWh (or kW)
Residential Class	
General Service < 50 KW Class	
General Service > 50 KW Non-Time of Use	
General Service > 50 KW Time of Use	
Intermediate Use	
Large Class User	
Sentinel Lights	
Street Lighting	

BARRIE HYDRO DISTRIBUTION INC. RP-2005-0013 EB-2005-0006 Schedule of Changed Distribution Rates and Charges Effective April 1, 2005 until April 30, 2006

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

RESIDENTIAL			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$15.11 \$0.0144
RESIDENTIAL (Time of Use	2)		
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	
<u>GENERAL SERVICE < 50 K</u>	<u>w</u>		
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$15.11 \$0.0164
<u>GENERAL SERVICE > 50 K</u>	W (Non Time of Use)		
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$374.73 \$1.8666
<u>GENERAL SERVICE > 50 K</u>	W (Time of Use)		
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$374.73 \$1.8666
INTERMEDIATE USE			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	
LARGE USE			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$8,689.30 \$0.5305
SENTINEL LIGHTS (Non Til	me of Use)		
	Monthly Service Charge Distribution Volumetric Rate	(per connection) (per kW)	\$3.50 \$2.8163

BARRIE HYDRO DISTRIBUTION INC. RP-2005-0013 EB-2005-0006 Schedule of Changed Distribution Rates and Charges

Effective April 1, 2005 until April 30, 2006

SENTINEL LIGHTS (Time of Use)

	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	
STREET LIGHTING (Non Ti	<u>me of Use)</u>		
	Monthly Service Charge Distribution Volumetric Rate	(per connection) (per kW)	\$0.33 \$1.5673
STREET LIGHTING (Time o	<u>f Use)</u>		
	Monthly Service Charge Distribution Volumetric Rate	(per connection) (per kW)	\$0.33 \$1.5673
UN-METERED SCATTERED	LOADS		
	Monthly Service Charge Distribution Volumetric Rate	(per connection) (per kWh)	\$15.11 \$0.0164

SHEET 12 - Current Rates as of April 1, 2004

Name of Utility:	BARRIE HYDRO DISTRIBUTION INC.	2005.V1.1
License Number:	ED-2002-0534	RP-2005-0013
Name of Contact:	STEPHEN PERRY	EB-2005-0006
E- Mail Address:	sperry@barriehydro.com	
Phone Number:	705-722-7244 Extension: 278	
Date:	JANUARY 13, 2005	

In order to calculate bill impacts on Sheet 13, enter your current rates as approved in your 2004 Rate Order.

You may adjust the rate classes if your LDC has non-standard classes.

RESIDENTIAL

Distribution kWh Rate	\$0.0104
Monthly Service Charge (Per Customer)	\$17.03

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

GENERAL SERVICE < 50 KW

Distribution kWh Rate	\$0.0155
Monthly Service Charge (Per Customer)	\$17.03

GENERAL SERVICE > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$1.8147
Monthly Service Charge (Per Customer)	\$434.08

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	\$1.8147
Monthly Service Charge (Per Customer)	\$434.08

INTERMEDIATE USE

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

SHEET 12 - Current Rates as of April 1, 2004

LARGE USE

Distribution KW Rate	\$0.4771
Monthly Service Charge (Per Customer)	\$7,964.49

SENTINEL LIGHTS (NON TIME OF USE)

Distribution KW Rate	\$2.5327
Monthly Service Charge (Per Customer)	\$3.15

OR

SENTINEL LIGHTS (TIME OF USE)

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

STREET LIGHTING (NON TIME OF USE)

Distribution KW Rate	\$1.4508
Monthly Service Charge (Per Customer)	\$0.38

OR

STREET LIGHTING (TIME OF USE)

Distribution KW Rate	\$1.4508
Monthly Service Charge (Per Customer)	\$0.38

Name of Utility:	BARRIE HYDRO DISTRIE	UTION INC.	2005.V1.0
License Number:			RP-2005-0013
Name of Contact:	STEPHEN PERRY		EB-2005-0006
E- Mail Address:	sperry@barriehydro.com	l	
Phone Number:	705-722-7244	Extension: 278	
Date:	JANUARY 13, 2005		

05-0013 05-0006

Monthly Consumption

RESIDENTIAL CLASS

For the purpose of this estimate, Other Charges include Retail Transmission Rate of \$0.0107, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0239/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

_	CL	JRRENT	2004 B	ILL	FUTURE 2005 BILL								
ENTER DESIRED CONSUMPTION LEVEL (kWh) 100		kWh	RATE \$/kWh	CHARG (\$)	iΕ		kWh	RATE \$/kWh	CHA (\$		IMPA (\$	-	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	17.03	Monthly Service Charge	N/A	N/A	\$	15.11		I	
	Distribution (kWh)	100	\$ 0.0104	\$	1.04	Distribution (kWh)	100	\$ 0.0144	\$	1.44			
			Sub-Total	\$	18.07			Sub Total	\$	16.56	\$	(1.51)	-8.38%
	Other Charges (kWh)	100	\$ 0.0239	\$	2.39	Other Charges (kWh)	100	\$ 0.0239	\$	2.39			
	Cost of Power (kWh)	100	\$ 0.0470	\$	4.70	Cost of Power (kWh)	100	\$ 0.0470	\$	4.70			
	Current 2004 Bill			\$	25.16	Adjusted 2005 Bill			\$	23.65	\$	(1.51)	-6.02%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 250		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11		
	Distribution (kWh)	250	\$0.0104	\$ 2.60	Distribution (kWh)	250	\$ 0.0144	\$ 3.61		
			Sub-Total	\$ 19.63			Sub Total	\$ 18.72	\$ (0.91)	-4.63%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		
	Current 2004 Bill			\$ 37.36	Adjusted 2005 Bill			\$ 36.45	\$ (0.91)	-2.43%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 500		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11		
	Distribution (kWh)	500	\$0.0104	\$ 5.20	Distribution (kWh)	500	\$ 0.0144	\$ 7.22		
			Sub-Total	\$ 22.23			Sub Total	\$ 22.33	\$ 0.10	0.45%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 57.68	Adjusted 2005 Bill			\$ 57.78	\$ 0.10	0.17%

Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

ENTER DESIRED CONSUMPTION LEVEL (kWh) 750		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11		
	Distribution (kWh)	750	\$0.0104	\$ 7.80	Distribution (kWh)	750	0.0144	\$ 10.83		
			Sub-Total	\$ 24.83			Sub Total	\$ 25.94	\$ 1.11	4.46%
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)	750	0.0239	\$ 17.93		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Current 2004 Bill			\$ 78.01	Adjusted 2005 Bill			\$ 79.11	\$ 1.11	1.42%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,000		kWh	RATE \$/kWh	-	ARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPAC (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	17.03	Monthly Service Charge	N/A	N/A	\$ 15.11		
	Distribution (kWh)	1000	\$0.0104	\$	10.40	Distribution (kWh)	1000	0.0144	\$ 14.43		
			Sub-Total	\$	27.43			Sub Total	\$ 29.55	\$ 2.	2 7.72%
	Other Charges (kWh)	1000	0.0239	\$	23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90		
	Cost of Power (kWh)	750	0.0470	\$	35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	250	0.0550	\$	13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75		
	Current 2004 Bill			\$	100.33	Adjusted 2005 Bill			\$ 102.45	\$ 2.	2.11%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)		PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11			
	Distribution (kWh)	1500	\$0.0104	\$ 15.60	Distribution (kWh)	1500	0.0144	\$ 21.65			
			Sub-Total	\$ 32.63			Sub Total	\$ 36.76	\$	4.13	12.67%
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25			
				A					<u> </u>		
	Current 2004 Bill			\$ 144.98	Adjusted 2005 Bill			\$ 149.11	\$	4.13	2.85%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 2,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPAC (\$)	т	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11			
	Distribution (kWh)	2000	\$0.0104	\$ 20.80	Distribution (kWh)	2000	0.0144	\$ 28.87			
			Sub-Total	\$ 37.83			Sub Total	\$ 43.98	\$ 6	.15	16.26%
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75			
	Current 2004 Bill			\$ 189.63	Adjusted 2005 Bill			\$ 195.78	\$ 6	.15	3.24%

GENERAL SERVICE < 50 KW

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0097, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0229/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

	CL	JRRENT	2004 B	ILL			F	UTURE	2005	BILL		
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,000		kWh	RATE \$/kWh	CHARG (\$)	iΕ		kWh	RATE \$/kWh	-	ARGE (\$)	РАСТ (\$)	IMPACT (%)
.,	Monthly Service Charge	N/A	N/A	\$	17.03	Monthly Service Charge	N/A	N/A	\$	15.11		
	Distribution (kWh)	1000	\$ 0.0155	\$	15.50	Distribution (kWh)	1000	\$ 0.0164	\$	16.40		
			Sub-Total	\$	32.53			Sub Total	\$	31.50	\$ (1.03)	-3.16%
	Other Charges (kWh)	1000	\$ 0.0229	\$	22.90	Other Charges (kWh)	1000	\$ 0.0229	\$	22.90		
	Cost of Power (kWh)	1000	\$ 0.0470	\$	47.00	Cost of Power (kWh)	1000	\$ 0.0470	\$	47.00		
	Current 2004 Bill			\$	102.43	Adjusted 2005 Bill			\$	101.40	\$ (1.03)	-1.00%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 2,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11		
	Distribution (kWh)	2000	\$0.0155	\$ 31.00	Distribution (kWh)					
			Sub-Total	\$ 48.03			Sub Total	\$ 47.90	\$ (0.13)	-0.28%
	Other Charges (kWh)	2000	\$0.0229	\$ 45.80	Other Charges (kWh)	2,000	\$0.0229	\$ 45.80		
	Cost of Power (kWh)	750	\$0.0470	\$ 35.25	Cost of Power (kWh)	750	\$0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	\$0.0550	\$ 68.75	Cost of Power (kWh)	1,250	\$0.0550	\$ 68.75		
	Current 2004 Bill			\$ 197.83	Adjusted 2005 Bill			\$ 197.70	\$ (0.13)	-0.07%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 5,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11		
	Distribution (kWh)	5000		•	Distribution (KVVN)	5000	\$0.0164			
			Sub-Total	\$ 94.53			Sub Total	\$ 97.09	\$ 2.56	2.70%
	Other Charges (kWh)	5000	\$0.0229	\$ 114.50	Other Charges (kWh)	5,000	\$0.0229	\$ 114.50		
	Cost of Power (kWh)	750	\$0.0470	\$ 35.25	Cost of Power (kWh)	750	\$0.0470	\$ 35.25		
	Cost of Power (kWh)	4,250	\$0.0550	\$ 233.75	Cost of Power (kWh)	4,250	\$0.0550	\$ 233.75		
][
	Current 2004 Bill			\$ 478.03	Adjusted 2005 Bill			\$ 480.59	\$ 2.56	0.53%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 10,000		kWh	RATE \$/kWh	с	:HARGE (\$)		kWh	RATE \$/kWh	Ú	CHARGE (\$)	IMPAC (\$)	T IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	17.03	Monthly Service Charge	N/A	N/A	\$	15.11		
	Distribution (kWh)	10000		•	155.00	Distribution (kWh)	10000	\$0.0164	\$	163.96		
			Sub-Total	\$ 172.03			Sub Total	\$	179.07	\$ 7.	04 4.09%	
	Other Charges (kWh)	10000	\$0.0229	\$	229.00	Other Charges (kWh)	10,000	\$0.0229	\$	229.00		
	Cost of Power (kWh)	750	\$0.0470	\$	35.25	Cost of Power (kWh)	750	\$0.0470	\$	35.25		
	Cost of Power (kWh)	9,250	\$0.0550	\$	508.75	Cost of Power (kWh)	9,250	\$0.0550	\$	508.75		
	Current 2004 Bill			\$	945.03	Adjusted 2005 Bill			\$	952.07	\$ 7	04 0.74%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 15,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 17.03	Monthly Service Charge	N/A	N/A	\$ 15.11	-	
	Distribution (kWh)	15000	\$0.0155	\$ 232.50	Distribution (kWh)	15000	\$0.0164	\$ 245.94		
			Sub-Total	\$ 249.53			Sub Total	\$ 261.05	\$ 11.52	4.62%
	Other Charges (kWh)	15000	\$0.0229	\$ 343.50	Other Charges (kWh)	15,000	\$0.0229	\$ 343.50		
	Cost of Power (kWh)	750	\$0.0470	\$ 35.25	Cost of Power (kWh)	750	\$0.0470	\$ 35.25		
	Cost of Power (kWh)	14,250	\$0.0550	\$ 783.75	Cost of Power (kWh)	14,250	\$0.0550	\$ 783.75		
	Current 2004 Bill			\$ 1,412.03	Adjusted 2005 Bill			\$ 1,423.55	\$ 11.52	0.82%

GENERAL SERVICE > 50 KW to 3000 KW

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$3.91/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

	CI	JRRENT	2004 B	ILL		FUTURE 2005 BILL									
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	ļ	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IN	IPACT (\$)	IMPACT (%)		
60	Monthly Service Charge	N/A	N/A	\$	434.08	Monthly Service Charge	N/A	N/A	\$	374.73					
kWh	Distribution (kW)	60	\$1.8147	\$	108.88	Distribution (kW)	60	\$1.8666	\$	111.99					
15,000			Sub-Total	\$	542.96			Sub Total	\$	486.73	\$	(56.24)	-10.36%		
	Other Charges (kW)	60	\$3.9100	\$	234.60	Other Charges (kW)	60.00	\$3.9100	\$	234.60					
	Other Charges (kWh)	15,000	\$0.0132	\$	198.00	Other Charges (kWh)	15,000	\$0.0132	\$	198.00					
	Cost of Power (kWh)	750	\$0.0550	\$	41.25	Cost of Power (kWh)	750	\$0.0550	\$	41.25					
	Current 2004 Bill			\$	1,016.81	Adjusted 2005 Bill			\$	960.58	\$	(56.24)	-5.53%		

Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	C	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IN	IPACT (\$)	IMPACT (%)
100	Monthly Service Charge	N/A	N/A	\$	434.08	Monthly Service Charge	N/A	N/A	\$ 374.73			
kWh	Distribution (kW)	100	\$1.8147	\$	181.47	Distribution (kW)	100	\$1.8666	\$ 186.66			
40,000			Sub-Total	\$	615.55			Sub Total	\$ 561.39	\$	(54.16)	-8.80%
	Other Charges (kW)	100	\$3.9100	\$	391.00	Other Charges (kW)	100.00	\$3.9100	\$ 391.00			
	Other Charges (kWh)	40,000	\$0.0132	\$	528.00	Other Charges (kWh)	40,000	\$0.0132	\$ 528.00			
	Cost of Power (kWh)	40,000	\$0.0550	\$	2,200.00	Cost of Power (kWh)	40,000	\$0.0550	\$ 2,200.00			
	Current 2004 Bill			\$	3,734.55	Adjusted 2005 Bill			\$ 3,680.39	\$	(54.16)	-1.45%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	(CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	Cł	HARGE (\$)	PACT (\$)	IMPACT (%)
500	Monthly Service Charge	N/A	N/A	\$	434.08	Monthly Service Charge	N/A	N/A	\$	374.73		
kWh	Distribution (kW)	500	\$1.8147	\$	907.35	Distribution (kW)	500	\$1.8666	\$	933.28		
100,000			Sub-Total	\$	1,341.43			Sub Total	\$	1,308.01	\$ (33.42)	-2.49%
	Other Charges (kW)	500	\$3.9100	\$	1,955.00	Other Charges (kW)	500.00	\$3.9100	\$	1,955.00		
	Other Charges (kWh)	100,000	\$0.0132	\$	1,320.00	Other Charges (kWh)	100,000	\$0.0132	\$	1,320.00		
	Cost of Power (kWh)	100,000	\$0.0550	\$	5,500.00	Cost of Power (kWh)	100,000	\$0.0550	\$	5,500.00		
	Current 2004 Bill			\$	10,116.43	Adjusted 2005 Bill			\$	10,083.01	\$ (33.42)	-0.33%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARG (\$)	θE		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMP (S	АСТ \$)	IMPACT (%)
1,000	Monthly Service Charge	N/A	N/A	\$	434.08	Monthly Service Charge	N/A	N/A	\$ 374.73			
kWh	Distribution (kW)	1,000	\$1.8147	\$ 1,8	814.70	Distribution (kW)	1000	1.8666	\$ 1,866.56			
400,000			Sub-Total	\$ 2,2	248.78			Sub Total	\$ 2,241.29	\$	(7.49)	-0.33%
	Other Charges (kW)	1,000	3.9100	\$ 3,9	910.00	Other Charges (kW)	1,000.00	3.9100	\$ 3,910.00			
	Other Charges (kWh)	400,000	0.0132	\$ 5,2	280.00	Other Charges (kWh)	400,000	0.0132	\$ 5,280.00			
	Cost of Power (kWh)	400,000	0.0550	\$ 22,0	000.00	Cost of Power (kWh)	400,000	0.0550	\$ 22,000.00			
	Current 2004 Bill			\$ 33,4	438.78	Adjusted 2005 Bill			\$ 33,431.29	\$	(7.49)	-0.02%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	Cł	HARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	PACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	434.08	Monthly Service Charge	N/A	N/A	\$ 374.73		
kWh	Distribution (kW)	3,000	\$1.8147	\$	5,444.10	Distribution (kW)	3000	1.8666	\$ 5,599.67		
1,000,000			Sub-Total	\$	5,878.18			Sub Total	\$ 5,974.40	\$ 96.22	1.64%
	Other Charges (kW)	3,000	3.9100	\$	11,730.00	Other Charges (kW)	3,000.00	3.9100	\$ 11,730.00		
	Other Charges (kWh)	1,000,000	0.0132	\$	13,200.00	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00		
	Cost of Power (kWh)	1,000,000	0.0550	\$	55,000.00	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00		
	Current 2004 Bill			\$	85,808.18	Adjusted 2005 Bill			\$ 85,904.40	\$ 96.22	0.11%

INTERMEDIATE CLASS (> 3000 KW to 5000 KW)

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.2138/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

	CI	JRRENT	2004 B	ILL			F	UTURE	2005 BILL		
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	3,000	\$0.0000	\$	-	Distribution (kW)	3000		#VALUE!		
800,000			Sub-Total	\$	-			Sub Total	#VALUE!	#VALUE!	#VALUE!
	Other Charges (kW)	3,000	4.2138	\$	12,641.40	Other Charges (kWh)	3,000.00	4.2138	\$ 12,641.40		
	Other Charges (kWh)	800,000	0.0132	\$	10,560.00	Other Charges (kWh)	800,000	0.0132	\$ 10,560.00		
	Cost of Power (kWh)	800,000	0.0550	\$	44,000.00	Cost of Power (kWh)	800,000	0.0550	\$ 44,000.00		
	Current 2004 Bill			\$	67,201.40	Adjusted 2005 Bill			#VALUE!	#VALUE!	#VALUE!

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$ -	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	3,000	\$0.0000	\$ -	Distribution (kW)	3000		#VALUE!		
1,000,000			Sub-Total	\$ -			Sub Total	#VALUE!	#VALUE!	#VALUE!
	Other Charges (kW)	3,000	4.2138	\$ 12,641.40	Other Charges (kWh)	3,000.00	4.2138	\$ 12,641.40		
	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00		
	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00		
	Current 2004 Bill			\$ 80,841.40	Adjusted 2005 Bill			#VALUE!	#VALUE!	#VALUE!

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$-	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	4,000	\$0.0000	\$-	Distribution (kW)	4000		#VALUE!		
1,200,000			Sub-Total	\$-			Sub Total	#VALUE!	#VALUE!	#VALUE!
	Other Charges (kW)	4,000	4.2138	\$ 16,855.20	Other Charges (kWh)	4,000.00	4.2138	\$ 16,855.20		
	Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.00	Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.00		
	Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.00	Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.00		
	Current 2004 Bill			\$ 98,695.20	Adjusted 2005 Bill			#VALUE!	#VALUE!	#VALUE!

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHAR (\$)	-		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	4,000	\$0.0000	\$	-	Distribution (kW)	4000		#VALUE!		
1,800,000			Sub-Total	\$	-			Sub Total	#VALUE!	#VALUE!	#VALUE!
	Other Charges (kW)	4,000	4.2138	\$ 10	6,855.20	Other Charges (kWh)	4,000.00	4.2138	\$ 16,855.20		
	Other Charges (kWh)	1,800,000	0.0132	\$ 23	3,760.00	Other Charges (kWh)	1,800,000	0.0132	\$ 23,760.00		
	Cost of Power (kWh)	1,800,000	0.0550	\$ 99	9,000.00	Cost of Power (kWh)	1,800,000	0.0550	\$ 99,000.00		
	Current 2004 Bill			\$ 13	9,615.20	Adjusted 2005 Bill			#VALUE!	#VALUE!	#VALUE!

LARGE USE CLASS (> 5000 KW)

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For the purpose of this estimate, Other Charges include Retail Transmission Rate of \$0.047369/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

	CI	JRRENT	2004 B	ILL			F	UTURE	20	05 BILL		
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)			kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
6,000	Monthly Service Charge	N/A	N/A	\$ 7,964	.49	Monthly Service Charge	N/A	N/A	\$	8,689.30		
kWh	Distribution (kW)	6,000	\$0.4771	\$ 2,862	60	Distribution (kW)	6000	\$0.53	\$	3,183.05		
2,800,000			Sub-Total	\$ 10,827	.09			Sub Total	\$	11,872.35	\$ 1,045.26	9.65%
	Other Charges (kW)	6,000	0.0474	\$ 284	21	Other Charges (kWh)	6,000.00	0.0474	\$	284.21		
	Other Charges (kWh)	2,800,000	0.0132	\$ 36,960	00	Other Charges (kWh)	2,800,000	0.0132	\$	36,960.00		
	Cost of Power (kWh)	2,800,000	0.0550	\$ 154,000	.00	Cost of Power (kWh)	2,800,000	0.0550	\$	154,000.00		
	Current 2004 Bill			\$ 202,071	.30	Adjusted 2005 Bill			\$	203,116.56	\$ 1,045.26	0.52%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
15,000	Monthly Service Charge	N/A	N/A	\$ 7,964.49	Monthly Service Charge	N/A	N/A	\$ 8,689.30		
kWh	Distribution (kW)	15,000	\$0.4771	\$ 7,156.50	Distribution (kW)	15000	\$0.53	\$ 7,957.62		
10,000,000			Sub-Total	\$ 15,120.99			Sub Total	\$ 16,646.92	\$ 1,525.93	10.09%
	Other Charges (kW)	15,000	0.0474	\$ 710.54	Other Charges (kWh)	15,000.00	0.0474	\$ 710.54		
	Other Charges (kWh)	10,000,000	0.0132	\$ 132,000.00	Other Charges (kWh)	10,000,000	0.0132	\$ 132,000.00		
	Cost of Power (kWh)	10,000,000	0.0550	\$ 550,000.00	Cost of Power (kWh)	10,000,000	0.0550	\$ 550,000.00		
	Current 2004 Bill			\$ 697,831.53	Adjusted 2005 Bill			\$ 699,357.46	\$ 1,525.93	0.22%

BARRIE HYDRO 2002

PILs Collected																							
			PILs	PILs			PILs	PILs			PILs	PILs				PILs	PILs				PILs	PILs	
PILS rate			0.001932	3.3859			0.00283	3.4503			0.199204	95.4251				0.199204	95.4251				0.181869	0.0769	
	RESID.	RESID.	RESID.	RESID.	GS < 50KW	GS < 50KW	GS ~ 50KW	GS ~ 50KW	GS > 50KW	GS > 50KW	GS > 50KW	GS > 50KW 0		35 - 50KWTO	GS>50KWTOU			ISTREET	STREET			STREET LIGHT	PILS
	(DIST/ENER)	MONTHLY		MON(MIN) BASE	00 < 00100	MONTHLY		MONTHLY	CKVA/CKW	MONTHLY			WINTER PEAK			VOLUME				CONNECTS		MONTHLY	RECOVERY
				SERV CHARG	CHARGE	SERV CHARG				SERV CHARG					SERV CHARG							SERV CHARG	RECOVERT
	KWHRS	#	\$	\$	KWHRS	#	\$	S	KW	#	s s	s	KW	KW(KVAS)	#	s	\$	KWS	KWS		\$	s	
			*	· ~								v				~~~	4				÷		
JANUARY	53,442,593	-		-	19,271,440	-			92.212	-	-		2,488		-	-	-	2.399			-	-	
FEBRUARY	37,347,992	-	-	-	14,891,868	-	-		121,127	-	-	-	2,418		-	-		2,401		-	-	-	-
MARCH	17,306,945	22,546	33,437	76,339	6,845,647	2,563	19,359	8,843	39,202	209	7,809	19,944	1.1	-	-	-	-	- 1	-	-	-	-	165,731
APRIL	39,563,521	53,380	76,437	180,739	17,766,338	6.065	50,243	20,926	140,480	710	27,984	67,752	2.417	-	6	481	573	2.404	-	12.893	437	991	426,564
MAY	19,926,853	30,915	38,499	104,675	7,375,749	2,712	20,859	9,357	91,907	350	18,308	33,399		2,940	6	586	573	- 1	2,404	12,900	437	992	227,684
JUNE	28,871,449	44,053	55,780	149,159	13,827,342	5,101	39,104	17,600	101,147	565	20,149	53,915	-	-	-	-		-	- 1	-	-		335,706
JULY	42,164,318	55,943	81,461	189,417	16,989,011	5,401	48,045	18,635	105,951	636	21,106	60,690	-	30,366	27	6,049	2,576		2,442	12,909	444	993	429,417
AUGUST	42,409,682	47,233	81,936	159,926	16,962,109	5,756	47,969	19,860	83,722	510	16,678	48,667	-	31,435	27	6,262	2,576		40	18	7	1	383,882
SEPTEMBER	43,781,134	48,115	84,585	162,913	14,979,623	4,521	42,362	15,599	97,161	531	19,355	50,671	-	32,280	27	6,430	2,576		4,859	26,000	884	1,999	387,374
OCTOBER	41,408,178	56,451	80,001	191,137	20,049,422	6,559	56,700	22,631	145,366	743	28,957	70,901	-	35,874	35	7,146	3,340	-	4	13,010	1	1,000	461,814
NOVEMBER	33,706,148	49,839	65,120	168,750	14,820,327	5,454	41,912	18,818	101,457	605	20,211	57,732	-	25,692	22	5,118	2,099		2,424	13,001	441	1,000	381,201
DECEMBER	21,910,959	29,585	42,332	100,172	9,699,140	3,355	27,429	11,576	76,169	408	15,173	38,933	-	34,168	33	6,806	3,149	-	2,424	13,010	441	1,000	247,012
	############	438,060	639,587	1,483,227	173,478,015	47,487	393,982	163,844	1,195,901	5,267	195,730	502,604	7,323	192,755	183	38,879	17,463	7,205	14,598	103,741	3,092	7,978	3,446,387
																						check	3,446,387

Schedule 10 PILS Collected Page 2 of 5

FEBRUARY 54,597,445 5453 105,482 184,711 20,351,829 5,555 19,160 112,001 673 22,311 64,221 44,314 48 8,828 4,560 2,437 13,066 443 1,005 468,293 MARCH 48,993,880 55252 94,656 187,078 18,926,120 5,766 53,523 19,894 129,428 697 25,783 66,511 62,314 67 12,413 6,393 4,873 26,148 886 2,010 469,14 APRIL 38,552,066 54996 74,483 166,051 19,892 12,712 109,206 653 21,754 62,313 20,1429 20 4,070 1,909 2,450 13,138 446 1,010 434,84 JUINE 34,027,121 56439 65,775 34,812 196,251 66,51 14,48,86 40 8,938 3,817 2,460 13,138 446 1,010 437,84 JUINE 34,027,121 56493 65	BARRIE HYDRO	2003																				
RESID. RESID. RESID. RESID. RESID. RESID. RESID. RESID. RESID. GS < 50KW GS < 50KW <t< td=""><td></td><td></td><td></td><td>PILs</td><td>PILs</td><td></td><td></td><td>PILs</td><td>PILs</td><td></td><td></td><td>PILs</td><td>PILs</td><td></td><td></td><td>PILs</td><td>PILs</td><td></td><td></td><td>PILs</td><td>PILs</td><td></td></t<>				PILs	PILs			PILs	PILs			PILs	PILs			PILs	PILs			PILs	PILs	
RESID. RECOVERY CHARGE \$				0.001932	3.3859			0.002828	3.4503			0.199204	95.4251			0.199204	95.4251			0.181869	0.0769	
CHARGE SERV CHARG CHARGE SERV CHARG CHARGE SERV CHARG CHARGE SERV CHARG SERV CHARG CHARGE SERV CHARG S S KWS # S S KWS # S S KWS S S<		RESID.	RESID.		RESID.	GS < 50KW	GS < 50KW	GS < 50KW	/ GS < 50KW	GS > 50KW	GS > 50KW	GS > 50KW	GS > 50KW (GS > 50KW INT	GS > 50KW INTO	S > 50KW INT	GS > 50KW INT	STREET	TOTAL I	DISTRIBUTION	STREET LIGHT	PILS
KWHRS # \$ \$ KWHRS # \$		(DIST/ENER)	MONTHLY	VOLUME	MON(MIN) BASE		MONTHLY	VOLUME	MONTHLY	NSLS	MONTHLY	VOLUME	MONTHLY	NSLS	MONTHLY	VOLUME	MONTHLY	LIGHTS	CONNECTS	VOLUME	MONTHLY	RECOVERY
KWHRS # \$ \$ KWHRS # \$		CHARGE	SERV CHARG	CHARGE	SERV CHARG	CHARGE	SERV CHARG	CHARGE	SERV CHARG		SERV CHARG	CHARGE KW	SERV CHARG		SERV CHARG	CHARGE KW	SERV CHARG			CHARGE	SERV CHARG	
JANUARY 54,343,567 65343 104,992 221,245 20,379,122 6,729 57,652 19,160 112,001 673 22,311 64,221 44,314 48 8,828 4,580 2,437 13,066 443 1,001 507,357 MARCH 48,993,880 55252 94,656 187,076 18,926,120 5,765 19,160 112,001 673 22,311 64,221 44,314 48 8,828 4,580 2,437 13,066 443 1,001 408,293 MARCH 48,993,880 55252 94,656 187,077 18,296,120 5,766 53,523 19,894 129,428 697 25,783 66,511 62,314 67 12,413 6,393 4,873 26,148 886 2,011 499,92 107,714 62,314 20,429 20 4,070 1,909 2,450 13,138 446 1,010 439,446 1,010 439,446 1,010 439,446 1,010 438,464 1,010 438,483			#	\$	\$		#	\$	\$		#	s	s	KWS	#	\$	s			\$	\$	
FEBRUARY 54/597/445 5453 105/482 184/11 20/351/3525 19/160 112/001 673 22/311 64/221 44/314 48 8.828 4/580 2.437 13/066 443 1/005 468/24 MARCH 48,993,880 55252 94,656 187,078 18,926,120 5,766 53,523 19,894 129,428 697 25,783 66,511 62,314 67 12,413 6,333 4,873 26,148 886 2,011 469,24 APRIL 33,552,066 54996 74,483 186,211 15,909,697 5,875 4,993 20,271 109,206 653 21,754 62,313 20,1429 20 4,070 1,909 2,450 13,138 446 1,010 474,84 JUNE 34,027,121 56430 67,40 191,280 16,275,488 697 22,406 66,511 44,868 40 8,938 3,817 2,460 13,138 446 1,010 473,8 JUNY<				· · · · ·	· · · · ·			Ŧ	· · · · ·							· · ·				*		
MARCH 49,993,880 55252 94,656 187,078 18,926,120 5,766 53,523 19,894 129,428 697 25,783 66,511 62,314 67 12,413 6,333 4873 26,148 886 2,011 499,149 APRIL 36,552,066 54996 74,483 16,909,697 5,756 4993 20,217 109,206 653 21,754 62,313 20,429 20 4,070 1909 2,450 13,138 446 1,010 438,493 JUNE 34,027,121 56493 65,740 191,280 14,102,719 5,775 39,882 19,925 105,764 671 21,066 66,511 44,858 40 8,938 3,817 2,450 13,138 446 1,010 438,49 JULY 38,988,740 57971 75,285 19,024 15,090 45,049 20,057 12,468 65,757 36,566 34 7,224 3,244 2,450 13,138 446 1,010 46,478,7	JANUARY	54,343,567	65343	104,992	221,245	20,379,122	6,729	57,632	23,217	112,388	697	22,388	66,511	33,542	34	6,682	3,244	2,422	13,023	441	1,001	507,354
MARCH 48,993,880 5522 94,656 187,078 18,926,120 5,766 53,523 19,894 129,428 697 25,783 66,511 62,314 67 12,413 6,393 4,873 26,148 886 2,011 499,14 APRIL 36,552,066 54996 74,483 16,201 599,69 2,772 109,206 653 21,754 62,313 20,429 20 4,070 1909 2,450 13,138 446 1,010 434,043 JUNE 34,027,121 56493 65,740 191,280 14,102,719 5,775 39,882 19,925 105,764 671 21,069 64,030 43,217 46 8,609 4,390 2,450 13,138 446 1,010 48,49 JULY 38,985,740 57971 75,286 19,024 15,249 20,367 112,466 667 22,408 65,557 36,565 34 7,224 3,244 2,450 13,138 446 1,010 464,910	FEBRUARY	54,597,445	54553	105,482	184,711	20.351.829	5.553	57.555	19,160	112,001	673	22.311	64.221	44.314	48	8.828	4,580	2.437	13.066	443	1.005	468,296
APRIL 38,552,066 5498 74,483 186,211 15,909,675 44,993 20,271 109,206 653 21,754 62,313 20,429 20 4,070 1,909 2,450 13,138 446 1,010 417,453 MAY 37,941,050 57432 73,302 194,459 16,405,383 6,196 46,394 21,378 111,622 697 22,236 66,511 44,868 40 8,938 3,817 2,450 13,138 446 1,010 474,83,49 JUINE 34,027,121 56493 65,740 191,280 14,102,719 5,775 39,882 19,925 105,764 671 21,069 64,030 43,217 46 8,609 4,390 2,450 13,138 446 1,010 474,83 JULY 38,988,740 57917 75,284 3,155 18,021 104,517 615 20,802 58,666 24 7,284 3,244 2,450 13,138 446 1,010 473,78	MARCH	48,993,880	55252		187.078			53,523	19.894	129,428	697	25,783	66.511	62.314	67	12,413	6.393	4.873	26,148	886	2.011	469,149
MAY 37,941,050 5742 73,302 194,459 16,405,383 6,196 46,394 21,378 111,622 697 22,236 66,511 44,868 40 8,938 3,817 2,450 13,138 446 1,010 48,849 JUIN 34,027,121 56493 65,740 191,220 14,102,719 5,775 38,82 19,925 105,764 671 21,069 64,003 42,217 46 8,090 4,300 2,450 13,138 446 1,010 438,49 JULY 38,988,740 57971 75,228 196,284 16,247,855 5,903 45,949 20,367 112,486 687 22,408 65,557 36,566 34 7,284 3,244 2,450 13,138 446 1,010 437,87 AUGUST 38,648,106 47177 74,688 159,737 15,259,449 104,515 104,515 104,515 104,515 104,515 104,515 104,515 104,515 104,510 104 349,423 <td>APRIL</td> <td>38,552,066</td> <td>54996</td> <td>74,483</td> <td>186.211</td> <td>15,909,697</td> <td>5.875</td> <td>44,993</td> <td>20.271</td> <td>109,206</td> <td></td> <td>21,754</td> <td>62.313</td> <td>20,429</td> <td>20</td> <td>4.070</td> <td>1,909</td> <td>2,450</td> <td></td> <td></td> <td>1.010</td> <td>417.457</td>	APRIL	38,552,066	54996	74,483	186.211	15,909,697	5.875	44,993	20.271	109,206		21,754	62.313	20,429	20	4.070	1,909	2,450			1.010	417.457
JUNE 34,027,121 56493 65,740 191,280 14,102,719 5,775 39,882 19,925 105,764 671 21,069 64,030 43,217 46 8,609 4,330 2,450 13,138 446 1,010 416,337 JULY 38,986,740 57971 75,326 199,284 16,247,855 5,903 45,949 20,367 112,486 687 22,408 65,557 38,566 34 7,284 3,244 2,450 13,138 446 1,010 473,87 AUGUST 38,648,106 47177 77,668 159,737 15,259,975 5,235 43,155 18,062 104,157 615 20,820 58,686 28,180 26 5,614 2,481 4,49 1,010 438,48 SEPTEMBER 44,349,233 5439 85,885 17,344,234 5,590 49,049 19,287 96,723 625 19,268 59,641 23,925 26 4,766 2,481 4 9 1 1	MAY	37.941.050	57432	73.302	194,459	16.405.383	6,196	46,394	21.378	111.622	697	22.236	66.511	44.868	40	8,938	3.817	2.450	13,138	446	1.010	438,491
JULY 38,988,740 5791 75,326 196,284 16,247,855 5,903 45,949 20,367 112,486 687 22,408 65,557 36,566 34 7,284 3,244 2,450 13,138 446 1,010 473,78 ALIGUST 38,648,106 47177 76,688 159,737 15,259,975 5,235 43,155 18,062 104,517 615 20,20 58,686 28,180 26 5,614 2,481 2,450 13,138 446 1,010 437,87 SEPTEMBER 44,349,233 54309 85,683 183,885 17,344,234 5,590 49,049 19,287 96,723 625 19,268 59,641 23,925 26 4,766 2,481 4 9 1 1 42,66 OCTOBER 36,966,604 59975 71,458 203,0693 14,560,919 5,449 41,178 20,526 136,098 746 27,111 71,187 59,188 49 11,790 4,676 4,901 </td <td>JUNE</td> <td></td> <td>56493</td> <td>65,740</td> <td>191,280</td> <td>14,102,719</td> <td>5,775</td> <td>39,882</td> <td>19.925</td> <td>105,764</td> <td>671</td> <td>21,069</td> <td>64.030</td> <td>43.217</td> <td>46</td> <td>8,609</td> <td>4,390</td> <td>2,450</td> <td>13,138</td> <td>446</td> <td>1.010</td> <td>416,381</td>	JUNE		56493	65,740	191,280	14,102,719	5,775	39,882	19.925	105,764	671	21,069	64.030	43.217	46	8,609	4,390	2,450	13,138	446	1.010	416,381
AUGUST 38,648,106 47177 74,668 159,737 15,259,975 5,235 43,155 18,062 104,517 615 20,820 58,686 28,180 26 5,614 2,481 2,450 13,139 446 1,010 384,680 SEPTEMBER 44,349,233 54309 85,683 183,885 17,344,234 5,590 49,049 19,287 96,723 625 19,268 59,641 23,925 26 4,766 2,481 4 9 1 1 424,00 OCTOBER 36,986,604 59975 71,458 203,069 14,560,919 5,949 41,178 20,526 36,048 49 1,790 4,676 4,901 26,318 891 2,02 453,91 NOVEMBER 31,810,780 49158 61,448 13,866,152 5,425 39,213 18,718 106,238 640 21,1163 61,072 16,581 19 3,033 1,813 4 9 1 1 373,183 4 1	JULY	38,988,740	57971	75.326	196,284	16,247,855	5,903	45,949	20.367	112,486	687	22,408		36,566	34	7,284	3,244	2,450		446	1.010	437,876
SEPTEMBER 44,349,233 54309 85,683 183,885 17,344,234 5,590 49,049 19,287 96,723 625 19,268 59,641 23,925 26 4,766 2,481 4 9 1 1 424,06 OCTOBER 36,986,604 59975 71,458 203,069 14,560,919 5,949 41,178 20,526 136,098 746 27,111 71,187 59,186 49 1,790 4,676 4,901 6,318 891 2,024 453,91 NOVEMBER 31,810,780 49158 61,458 166,444 1,886,152 5,425 39,213 18,718 106,238 640 21,163 61,072 16,581 19 3,303 1,813 4 9 1 1 37,318																						384,680
OCTOBER 36,986,604 59975 71,458 203,069 14,560,919 5,949 41,178 20,526 136,098 746 27,111 71,187 59,188 49 11,790 4,676 4,901 26,318 891 2,024 453,91 NOVEMBER 31,810,780 49158 61,458 166,444 13,866,152 5,425 39,213 18,718 106,238 640 21,163 61,072 16,581 19 3,303 1,813 4 9 1 1 373,18	SEPTEMBER	44,349,233	54309	85,683	183,885	17 344 234	5,590	49,049	19,287	96,723	625	19,268	59.641	23,925	26	4,766	2,481	4	9	1	1	
NOVEMBER 31,810,780 49158 61,458 166,444 13,866,152 5,425 39,213 18,718 106,238 640 21,163 61,072 16,581 19 3,303 1,813 4 9 1 1 373,18																		4,901	26.318	891	2.024	
															19			4	9	1	1	373,186
	DECEMBER	43,428,246	57485	83,903	194.638	16.245.799		45,943	19.888	86.570	623	17.245	59,450	36,134	36	7,198	3,435	2.457	13.177	447	1.013	433,161
		0	0				-					,=							-	-		-
		Ŭ																				
502,666,838 670,144 971,152 2,269,041 199,599,805 69,760 564,468 240,693 ######## 8,024 263,555 765,691 449,259 445 89,494 42,464 29,349 157,441 5,338 12,107 5,224,00		502,666,838	670,144	971,152	2,269,041	199,599,805	69,760	564,468	240,693	#########	8,024	263,555	765,691	449,259	445	89,494	42,464	29,349	157,441	5,338	12,107	5,224,003

BARRIE HYDRO	D 2004																				
			PILs 0.00193	PILs 3.3859			PILs 0.00283	PILs 3.4503			PILs 0.199204	PILs			PILs	PILs 95.4251			PILs 0.181869	PILs 0.0769	
	RESID.	RESID.	0.00193 RESID.	RESID.	GS < 50KW	GS < 50KW		3.4503 GS < 50KW (29 - 50KM	CS > FOKM	GS > 50KW	95.4251		TS > 50KW IN 3	0.199204		CTDEET	TOTAL		STREET LIGHT	PILS
	(DIST/ENER	MONTHLY		MON(MIN) BASE		MONTHLY			NSLS	MONTHLY	VOLUME	MONTHLY	NSLS	MONTHLY	VOLUME			CONNECTS			RECOVERY
	CHARGE	SERV CHARG		SERV CHARG		SERV CHARG		SERV CHARG		SERV CHARG			NOLO	SERV CHARG				CONNECTO		SERV CHARG	
	KWHRS	#	\$	\$	KWHRS	#	\$	\$	KWS	#	\$	\$	KWS	#	\$	\$	KWS		\$	\$	
JANUARY	##########	51,281	81,502	173,632	15,751,281	5,529	44,545	19,077	102,948	639	20,508	60,977	34,292	38	6,831	3,626	2,467	13,229	449	1,017	412,163
FEBRUARY	#########	48,986	99,960	165,862		4,661	46,878	16,082	97,356	618	19,394	58,973	34,514	37	6,875	3,531	2,467	13,220	449	1,017	419,019
MARCH	#########	69,953	106,243		21,430,328	7,276	60,605	25,104	132,570	833	26,408	79,489	59,760	57	11,904	5,439	4,931	26,451	897	2,034	554,978
APRIL (OLD)	#########	39,404	66,020	133,417	13,461,893	4,031	38,070	13,908	124,598	638	24,820	60,834	35,119	36	6,996	3,435	2,470	13,240	449	1,018	348,968
APRIL (NEW)	6,209,142	18,485	32,095	-	1,443,423	1,742	4,664		8,520	128	4,445	-	-	-	-	-	-	-	-	-	41,203
MAY (OLD)	5,373,888	17,013	10,382	57,604	1,796,610	1,770	5,081	6,105	13,881	244	2,765	23,255	741	8	148	744	-	-	-	-	106,085
MAY (NEW)	#########	31,292	144,239		12,521,993	3,460	40,459		80,825	377	42,164	-	38,413	31	20,039	-	2,470	13,240	1,243	-	248,143
JUNE	#########	62,018	203,426		15,661,692	6,122	50,603		111,718	739	58,279	-	45,656	44	23,817	-	2,470	13,240	1,243	-	337,369
JULY	#########	52,132	178,706		14,623,005	5,409	47,247		106,636	666	55,628	-	49,667	43	25,910	-	2,470	13,240	1,243	-	308,735
AUGUST	#########	56,836	225,550	-	16,185,698	5,576	52,296		108,172	696	56,430	-	42,445	41	22,142	-	2,470	13,240	1,243	-	357,661
SEPTEMBER	#########	54,838	198,740	-	15,605,153	5,723	50,420	-	107,705	706	56,186	-	48,467	43	25,284	-	2,470	13,240	1,243		331,873
OCTOBER	#########	59,594	212,336	-	16,074,444	5,904	51,937		110,341	714	57,561	-	45,023	42	23,487	-	2,470	13,240	1,243	-	346,564
NOVEMBER	#########	61,424	203,272		15,106,358	6,005	48,809		114,006	741	59,473	-	37,915	38	19,779	-	2,470	13,240	1,243		332,576
DECEMBER	##########	57,413	209,689	-	15,776,404	5,729	50,974		101,737	686	53,073	-	48,366	46	25,231	-	2,470	13,252	1,243	-	340,210
	-	-	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	-	-
	##########	680,669	########	767,369	##########	68,937	592,586	80,276	########	8,424	537,134	283,527	520,378	504	218,442	16,776	#####	172,072	12,189	5,086	4,485,546
			0.00517	0			0.00323	0			0.521666	0		(0.521666	0			0.503342	0	

BARRIE HYDRO	2005															
			PILs			PILs			PILs			PILs			PILs	
			0.005169			0.003231			0.521666			0.521666			0.503342	
	RESID. ESI	RESID.	RESID.	GS < 50KW	< 51 GS < 50KW	GS < 50KW	GS > 50KW	GS > 50KW	GS > 50KW G	S > 50KW IN	IGS > 50KW INT	GS > 50KW IN	TSTREET	TOTAL	DISTRIBUTION	PILS
	(DIST/ENER) T/E	MONTHLY	VOLUME		MONTHLY	VOLUME	NSLS	MONTHLY	VOLUME	NSLS	MONTHLY	VOLUME	LIGHTS (CONNECTS	S VOLUME	RECOVERY
	CHARGE ARIS	SERV CHARG	CHARGE	CHARGE	ARSERV CHARG	CHARGE		SERV CHARG	CHARGE KW		SERV CHARG	CHARGE KW			CHARGE	
	KWHRS /HR	#	\$	KWHRS	VHI #	\$	KWS	#	\$	KWS	#	\$	KWS		\$	
JANUARY	39,717,093 0	43,288	205,298	14,299,378	4,886	46,201	98,129	610	51,191	39,382	41	20,544	2,573	13,953	1,295	324,529
FEBRUARY	61,469,992 0	62,981	317,738	20,653,183	6,221	66,730	118,060	767	61,588	43,934	43	22,919	2,569	13,953	1,293	470,269
MARCH	48,579,527 0	63,614	251,108	16,802,677	6,049	54,289	111,175	753	57,996	44,644	45	23,289	2,570	13,953	1,294	387,976
APRIL (OLD)	38,387,030 0	50,912	198,423	14,447,032	5,172	46,678	99,769	667	52,046	43,321	41	22,599	2,588	13,953	1,303	321,049
APRIL (NEW)	5,021,500 0	7,508	23,099	1,694,903	684	4,915	8,089	63	3,665		-	-	1.1	-	-	31,679
MAY (OLD)	6,694,704 0	9,267	34,605	2,332,165	818	7,535	16,301	103	8,504		-	-	1.1	-	-	50,644
MAY (NEW)	31,560,746 0	49,237	145,179	12,714,064	5,026	36,871	89,805	625	40,691	46,214	43	20,940	2,579	13,982	1,079	244,760
JUNE	39,622,357 0	61,045	182,263	14,889,774	5,890	43,180	108,049	730	48,957	47,968	45	21,734	2,579	13,988	1,079	297,214
JULY	40,725,350 0	50,223	187,337	15,522,016	5,400	45,014	108,634	677	49,222	17,866	20	8,095		-	-	289,668
AUGUST	65,572,016 0	67,141	301,631	19,579,748	6,266	56,781	114,938	758	52,078	85,615	72	38,792	5,154	27,991	2,157	451,440
SEPTEMBER	44,170,135 0	53,858	203,183	15,502,848	5,520	44,958	106,304	689	48,166	51,347	45	23,265	2,579	14,018	1,079	320,652
OCTOBER	39,459,209 0	51,987	181,512	15,914,756	5,406	46,153	108,919	686	49,351	50,745	45	22,993	2,583	14,018	1,081	301,090
NOVEMBER	43,794,678 0	66,294	201,456	16,066,895	6,177	46,594	117,799	771	53,375	361	1	164		-	-	301,588
DECEMBER	38,119,178 0	55,714	175,348	14,527,738	5,728	42,130	102,893	695	46,621	96,505	88	43,726	5,167	28,052	2,163	309,988
	0 0	0	-		-	-		-	-		-	-	1.1	-	-	
	542,893,515 0	693,069	2,608,179	194,947,177	69,243	588,032	1,308,864	8,594	623,451	567,902	529	269,060	30,941	167,861	13,823	4,102,545
		(0.0046			0.0029			0.4531			0.4531			0.4185	

BARRIE HYDRO	2005		PILS			PILS			PILS			PILS			PILS			DU C	
		RESID. MONTHLY RV CHARG #	0.0046 RESID. VOLUME CHARGE \$	GS < 50KW CHARGE KWHRS	GS < 50KW MONTHLY SERV CHARG #	0.0029 GS < 50KW VOLUME	USL CHARGE KWHRS	USL MONTHLY SERV CHARG	0.0029 USL VOLUME	GS > 50KW NSLS KWS	/ GS > 50KW MONTHLY SERV CHARG #	0.4531 GS > 50KW VOLUME	NSLS	IGS > 50KW INTO MONTHLY SERV CHARG #	0.4531 GS > 50KW INT VOLUME	STREET LIGHTS (KWS	TOTAL I CONNECTS	PILS 0.4185 DISTRIBUTION VOLUME CHARGE \$	PILS RECOVERY
JANUARY FEBRUARY MARCH APRIL MAY (OLD) MAY (NEW) JUNE (OLD) JUNE (NEW) JUNE (NEW) JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER	53,642,156 46,368,709 53,497,152 32,497,404 42,939,299 0 3,295,458 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	62,151 57,331 66,680 45,509 64,027 - - - - - - - - - - - - - - - - - - -	246,754 213,296 246,087 149,488 197,521 - - - - - - - - - - - - - - - - - - -	17,886,678 16,116,195 18,920,217 13,570,216 15,431,050 - 1,369,000 - - - - - - - - - - - -	6,071 5,637 6,431 5,099 5,441 - - - - - - - - - - - - - - - - -	51,871 46,737 54,869 39,354 44,750 - - - - - - - - - - - - - - - - - - -	316,219 356,664 - - - - -	- 582 - 593 - - - - - - - - - - - -	- - - 1,034 - - - - - - - - - - - -	96,813 119,712 113,175 95,311 108,1659 - - - - - - - - - - - - -	702 774 777 616 719 - 35 - - - - - - - -	43,866 54,242 51,280 43,185 49,010 - - - - - - - - - - - - - - - - - -	46,554 49,410 46,634 47,231 45,355 - 10,517 - - - - - - - - - - - -	45 48 44 46 44 - 9 - - - - - - - - - - - -	21,094 22,388 21,130 21,400 20,550 - 4,765 - - - - - - -	2,597 2,596 2,596 2,698 - - - - - - - - - - - - - - - -	14,076 14,076 14,076 14,076 14,127 - - - - - - - - - - - - - - - - - - -	1,087 1,086 1,086 1,086 1,091 - - - - - - - - - - - - - - - - - - -	364,672 337,749 374,451 254,514 313,839 - 27,493 - - - - - - - - - -
	232,240,178	300,995	1,068,305 0	83,293,356	29,187	241,551 0	672,883	1,175	1,951 0	538,835	3,623	244,146 0	245,701	236	111,327 0	12,993	70,431	5,438	1,672,718

Account Number:		1562		1562 Sub-Account	
	Defered l	PILs			
Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
PILs monthly accrual	376,608	376,608	-	-	
1 PILs monthly accrual	376,608	753,216			
Interest on previous mths balance	-	-	2,197	2,197	
PILs monthly accrual	376,609	1,129,825	-	-	
Interest on previous mths balance	-	-	4,394	6,591	1,136,416
2 PILs montly accrual	305,524	1,435,349			
Recovery of Pils from Customers	-	1,435,349			
Interest on previous mths balance			6,591	13,181	
2 PILs montly accrual	305,524	1,740,873			
Recovery of Pils from Customers	-	1,740,873			
Interest on previous mths balance			8,373	21,554	
2 PILs monthy accrual	305,524	2,046,397			
Recovery of Pils from Customers	(165,731)	1,880,666			
Interest on previous mths balance			10,155	31,709	
2 PILs montly accrual	305,524	2,186,190			
Recovery of Pils from Customers	(426,564)	1,759,626			
Interest on previous mths balance			10,971	42,680	
2 PILs montly accrual	305,524	2,065,150			
Recovery of Pils from Customers	(227,684)	1,837,466			
Interest on previous mths balance			10,264	52,944	
2 PILs montly accrual	305,524	2,142,990			
Recovery of Pils from Customers	(335,706)	1,807,284			
Interest on previous mths balance			10,719	63,663	
True-Up Variance	136,041	1,943,325			
2 PILs montly accrual	305,524	2,248,849			
Recovery of Pils from Customers	(429,417)	1,819,432			
Interest on previous mths balance			11,336	74,999	
	Description: I PILs monthly accrual I PILs monthly accrual Interest on previous mths balance I PILs monthly accrual Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance PILs montly accrual Recovery of Pils from Customers Interest on previous mths balance <td>Description: Adjustment PLs monthly accrual 376,608 PLs monthly accrual 376,608 PLs monthly accrual 376,609 Interest on previous mths balance - PLs monthly accrual 376,609 Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers - Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers - Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (165,731) Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (126,564) Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (227,684) Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (335,</td> <td>Decription: Adjustment Relation PLs monthly accrual 376,608 375,608 PLs monthly accrual 376,608 753,216 PLs monthly accrual 376,609 1,129,825 Interest on previous mths balance 0 0 PLs monthly accrual 305,524 1,435,349 PLs monthly accrual 305,524 1,435,349 Recovery of Pils from Customers 0 1,435,349 PLs monthly accrual 305,524 1,740,873 Recovery of Pils from Customers 0,740,873 1,740,873 PLs monthly accrual 305,524 2,946,397 PLs monthly accrual 305,524 2,946,397 PLs monthly accrual 305,524 2,188,006 Interest on previous mths balance 1 1,5524 PLs monthly accrual 305,524 2,186,000 Recovery of Pils from Customers (227,844) 3,837,666 PLS monthly accrual 305,524 2,142,900 Recovery of Pils from Customers (335,706) 1,837,466 PLS monthly accrual <td< td=""><td>Dependption:DependptionDependptionPartnerPartner19 Lis monthly accrual376,608376,608376,608376,60819 Lis monthly accrual376,609172,92337,97019 Lis monthly accrual376,6091,29,92337,97019 Lis monthly accrual305,5241,435,3494,34919 Lis monthly accrual305,5241,435,3494,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,240,6394,34919 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6419 Lis monthly accrual305,5242,182,1091,343,6419 Lis monthly accrual305,5242,124,9491,343,4419 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual3</td><td>Decryption: Adjuttment Perform Perform</td></td<></td>	Description: Adjustment PLs monthly accrual 376,608 PLs monthly accrual 376,608 PLs monthly accrual 376,609 Interest on previous mths balance - PLs monthly accrual 376,609 Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers - Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers - Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (165,731) Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (126,564) Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (227,684) Interest on previous mths balance - PLs monthly accrual 305,524 Recovery of Pils from Customers (335,	Decription: Adjustment Relation PLs monthly accrual 376,608 375,608 PLs monthly accrual 376,608 753,216 PLs monthly accrual 376,609 1,129,825 Interest on previous mths balance 0 0 PLs monthly accrual 305,524 1,435,349 PLs monthly accrual 305,524 1,435,349 Recovery of Pils from Customers 0 1,435,349 PLs monthly accrual 305,524 1,740,873 Recovery of Pils from Customers 0,740,873 1,740,873 PLs monthly accrual 305,524 2,946,397 PLs monthly accrual 305,524 2,946,397 PLs monthly accrual 305,524 2,188,006 Interest on previous mths balance 1 1,5524 PLs monthly accrual 305,524 2,186,000 Recovery of Pils from Customers (227,844) 3,837,666 PLS monthly accrual 305,524 2,142,900 Recovery of Pils from Customers (335,706) 1,837,466 PLS monthly accrual <td< td=""><td>Dependption:DependptionDependptionPartnerPartner19 Lis monthly accrual376,608376,608376,608376,60819 Lis monthly accrual376,609172,92337,97019 Lis monthly accrual376,6091,29,92337,97019 Lis monthly accrual305,5241,435,3494,34919 Lis monthly accrual305,5241,435,3494,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,240,6394,34919 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6419 Lis monthly accrual305,5242,182,1091,343,6419 Lis monthly accrual305,5242,124,9491,343,4419 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual3</td><td>Decryption: Adjuttment Perform Perform</td></td<>	Dependption:DependptionDependptionPartnerPartner19 Lis monthly accrual376,608376,608376,608376,60819 Lis monthly accrual376,609172,92337,97019 Lis monthly accrual376,6091,29,92337,97019 Lis monthly accrual305,5241,435,3494,34919 Lis monthly accrual305,5241,435,3494,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,740,8734,34919 Lis monthly accrual305,5241,240,6394,34919 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6319 Lis monthly accrual305,5242,186,1091,343,6419 Lis monthly accrual305,5242,182,1091,343,6419 Lis monthly accrual305,5242,124,9491,343,4419 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual305,5243,124,9491,343,4519 Lis monthly accrual3	Decryption: Adjuttment Perform Perform

Account Number:		1562	1562		1562 Sub-Account	
		Defered	Defered PILs			
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
31-Aug	g-02 PILs montly accrual	305,524	2,124,956			
	Recovery of Pils from Customers	(383,882)	1,741,074			
	Interest on previous mths balance			10,613	85,612	
30-Sep	p-02 PILs monthly accrual	305,524	2,046,598			
	Recovery of Pils from Customers	(387,374)	1,659,224			
	Interest on previous mths balance			10,156	95,769	
31-Oc	t-02 PILs montly accrual	305,524	1,964,748			
	Recovery of Pils from Customers	(461,814)	1,502,934			
	Interest on previous mths balance			9,679	105,447	
30-Nov	v-02 PILs monthy accrual	305,524	1,808,458			
	Recovery of Pils from Customers	(381,201)	1,427,257			
	Interest on previous mths balance			8,767	114,214	
31-Dec	c-02 PILs montly accrual	305,521	1,732,778			
	Recovery of Pils from Customers	(247,012)	1,485,766			
	Interest on previous mths balance			8,326	122,540	1,608,306
31-Jar	n-03 PILs montly accrual	399,676	1,885,442			
	Recovery of Pils from Customers	(507,354)	1,378,088			
	Interest on previous mths balance			8,667	131,207	
28-Feb	p-03 PILs montly accrual	399,676	1,777,764			
	Recovery of Pils from Customers	(468,296)	1,309,468			
	Interest on previous mths balance			8,039	139,246	
31-Mai	r-03 PILs montly accrual	399,676	1,709,144			
	Recovery of Pils from Customers	(469,149)	1,239,995			
	Interest on previous mths balance			7,639	146,884	
30-Ap	r-03 PILs montly accrual	399,676	1,639,671			
	Recovery of Pils from Customers	(417,457)	1,222,214			
	Interest on previous mths balance			7,233	154,118	

Account Number:		1562	1562		1562 Sub-Account	
		Defered 1	Defered PILs			
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
31-May-03	PILs montly accrual	399,676	1,621,890			
	Recovery of Pils from Customers	(438,491)	1,183,399			
	Interest on previous mths balance			7,130	161,247	
30-Jun-03	PILs montly accrual	399,676	1,583,075			
	Recovery of Pils from Customers	(416,381)	1,166,694			
	Interest on previous mths balance			6,903	168,151	
	True-up Variance	122,608	1,289,302			
31-Jul-03	PILs monthy accrual	399,676	1,688,978			
	Recovery of Pils from Customers	(437,876)	1,251,102			
	Interest on previous mths balance			6,806	174,956	
31-Aug-03	PILs montly accrual	399,676	1,650,778			
	Recovery of Pils from Customers	(384,680)	1,266,098			
	Interest on previous mths balance			7,298	182,254	
30-Sep-03	PILs montly accrual	399,676	1,665,774			
	Recovery of Pils from Customers	(424,061)	1,241,713			
	Interest on previous mths balance			7,386	189,640	
30-Oct-03	PILs montly accrual	399,676	1,641,389			
	Recovery of Pils from Customers	(453,911)	1,187,478			
	Interest on previous mths balance			7,243	196,883	
31-Nov-03	PILs montly accrual	399,676	1,587,154			
	Recovery of Pils from Customers	(373,186)	1,213,968			
	Interest on previous mths balance			6,927	203,810	
31-Dec-03	PILs montly accrual	399,676	1,613,644			
	Recovery of Pils from Customers	(433,161)	1,180,483			
	Interest on previous mths balance			7,081	210,892	1,391,375
31-Jan-04	PILs montly accrual	329,062	1,509,545			
	Recovery of Pils from Customers	(412,163)	1,097,382			59,311

Account Number:		1562	?	1562 Sub-A	Account	
		Defered	PILs			
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
	Interest on previous mths balance			6,886	217,778	
28-Feb-04	PILs monthly accrual	329,062	1,426,444			
	Recovery of Pils from Customers	(419,019)	1,007,425			
	Interest on previous mths balance			6,401	224,179	
31-Mar-04	PILs monthly accrual	329,062	1,336,487			
	Recovery of Pils from Customers	(554,978)	781,509			
	Interest on previous mths balance			5,877	230,056	
30-Apr-04	PILs monthly accrual	329,062	1,110,571			
	Recovery of Pils from Customers	(390,172)	720,399			
	Interest on previous mths balance			4,559	234,615	
31-May-04	PILs monthly accrual	329,062	1,049,461			
	Recovery of Pils from Customers	(354,228)	695,233			
	Interest on previous mths balance			4,202	238,817	
30-Jun-04	PILs monthy accrual	329,062	1,024,295			
	Recovery of Pils from Customers	(337,369)	686,926			
	True-up Variance	103,883	790,809			
	Interest on previous mths balance			4,056	242,873	
31-Jul-04	PILs monthy accrual	329,062	1,119,871			
	Recovery of Pils from Customers	(308,735)	811,136			
	Interest on previous mths balance			4,613	247,486	
31-Aug-04	PILs monthy accrual	329,062	1,140,198			
	Recovery of Pils from Customers	(357,661)	782,537			
	Interest on previous mths balance			4,732	252,217	
30-Sep-04	PILs montly accrual	329,062	1,111,599			
	Recovery of Pils from Customers	(331,873)	779,726			
	Interest on previous mths balance			4,565	256,782	
31-Oct-04	PILs montly accrual	329,062	1,108,788			

Account Number:		1562	1562		Account		
		Defered 1	PILs				
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total	
	Recovery of Pils from Customers	(346,564)	762,224				
	Interest on previous mths balance			4,548	261,330		
30-Nov-04	4 PILs montly accrual	329,062	1,091,286				
	Recovery of Pils from Customers	(332,576)	758,710				
	Interest on previous mths balance			4,446	265,777		
31-Dec-04	PILs montly accrual	329,062	1,087,772				
	Recovery of Pils from Customers	(340,210)	747,562				
	Interest on previous mths balance			4,426	270,203	1,017,765	
31-Jan-05	5 PILs montly accrual	305,524	1,053,086				
	Recovery of Pils from Customers	(324,529)	728,557				
	Interest on previous mths balance			4,361	274,563		
28-Feb-05	5 PILs montly accrual	305,524	1,034,081				
	Recovery of Pils from Customers	(470,269)	563,812				
	Interest on previous mths balance			4,250	278,813		
31-Mar-05	5 PILs montly accrual	305,524	869,336				
	Recovery of Pils from Customers	(387,976)	481,360				
	Interest on previous mths balance			3,289	282,102		
30-Apr-05	5 PILs montly accrual	310,179	791,539				
	Recovery of Pils from Customers	(352,728)	438,811				
	Interest on previous mths balance			2,808	284,910		
31-May-05	5 PILs montly accrual	310,179	748,990				
	Recovery of Pils from Customers	(295,403)	453,587				
	Interest on previous mths balance			2,560	287,470		
30-Jun-05	5 PILs monthy accrual	310,179	763,766				
	Recovery of Pils from Customers	(297,214)	466,552				
	True-up Variance	-	466,552				
	Interest on previous mths balance			2,646	290,116		

Account Number:		1562	1562		1562 Sub-Account	
		Defered	Defered PILs			
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
31-Jul-0	05 PILs montly accrual	310,179	776,731			
	Recovery of Pils from Customers	(289,668)	487,063			
	True-up variance (1 mth delay)	(431,114)	55,949			
	Interest on previous mths balance			2,722	292,837	
31-Aug-0	05 PILs montly accrual	310,179	366,128			
	Recovery of Pils from Customers	(451,440)	(85,312)			
	Interest on previous mths balance			2,841	295,679	
30-Sep-0	05 PILs montly accrual	310,179	224,867			
	Recovery of Pils from Customers	(320,652)	(95,785)			
	Interest on previous mths balance			(498)	295,181	
31-Oct-0	05 PILs montly accrual	310,179	214,394			
	Recovery of Pils from Customers	(301,090)	(86,696)			
	Interest on previous mths balance			(559)	294,622	
30-Nov-0	05 PILs montly accrual	310,179	223,483			
	Recovery of Pils from Customers	(301,588)	(78,105)			
	Interest on previous mths balance			(506)	294,117	
31-Dec-(05 PILs montly accrual	310,179	232,074			
	Recovery of Pils from Customers	(309,988)	(77,914)			
	Interest on previous mths balance			(456)	293,661	215,747
31-Jan-0	06 PILs montly accrual	310,179	232,265			
	Recovery of Pils from Customers	(364,672)	(132,407)			
	Interest on previous mths balance			(454)	293,206	
28-Feb-0	06 PILs montly accrual	310,179	177,772			
	Recovery of Pils from Customers	(337,749)	(159,977)			
	Interest on previous mths balance			(772)	292,434	
31-Mar-0	06 PILs montly accrual	310,179	150,202			
	Recovery of Pils from Customers	(374,451)	(224,249)			

Account Number:		1562		1562 Sub-A		
		Defered 1	PILs			
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
	Interest on previous mths balance			(933)	291,501	
30-Apr-06	PILs montly accrual	310,179	85,930			
	Recovery of Pils from Customers	(254,514)	(168,584)			
	Interest on previous mths balance			(1,308)	290,193	
31-May-06	For PILs monthly accrual	-	(168,584)			
	Recovery of Pils from Customers	(313,839)	(482,423)			
	Interest on previous mths balance			(583)	289,610	
30-Jun-06	PILs monthly accrual	-	(482,423)			
	Recovery of Pils from Customers	(27,493)	(509,916)			
	True-up Variance	-	(509,916)			
	Interest on previous mths balance			(1,668)	287,941	
31-Jul-06	PILs monthy accrual	-	(509,916)			
	Recovery of Pils from Customers	-	(509,916)			
	True-up variance (1 mth delay)	157,780	(352,136)			
	Interest on previous mths balance			(1,763)	286,178	
31-Aug-06	9 PILs monthy accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	284,831	
30-Sep-06	PILs monthy accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	283,484	
31-Oct-06	PILs monthy accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	282,137	
30-Nov-06	5 PILs montly accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	280,790	

Account Number:		1562	1562		1562 Sub-Account	
		Defered	PILs			
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
31-Dec-	-06 PILs montly accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	279,443	(72,692)
31-Jan-	07 PILs montly accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	278,096	
28-Feb-	-07 PILs montly accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	276,749	
31-Mar-	07 PILs montly accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	275,403	
30-Apr-	-07 PILs montly accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	274,056	
31-May-	-07 PILs montly accrual	-	(352,136)			
	Recovery of Pils from Customers	-	(352,136)			
	Interest on previous mths balance			(1,347)	272,709	
30-Jun-	07 PILs montly accrual	-	(352,136)			
	LCT adjustment	(18,193)	(370,329)			
	Interest on previous mths balance			(1,347)	271,362	
31-Jul-	-07 PILs montly accrual	-	(370,329)			
	Recovery of Pils from Customers	-	(370,329)			
	Interest on previous mths balance			(1,417)	269,945	
31-Aug-	-07 PILs montly accrual	-	(370,329)			
	Recovery of Pils from Customers	-	(370,329)			
	Interest on previous mths balance			(1,417)	268,529	

Account Number:		156	1562		ccount		
		Defered	PILs				
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total	
30-Sep	-07 PILs montly accrual	-	(370,329)				
	LCT adjustment	-	(370,329)				
	Interest on previous mths balance			(1,417)	267,112		
31-Oct	-07 PILs montly accrual	-	(370,329)				
	Recovery of Pils from Customers	-	(370,329)				
	Interest on previous mths balance			(1,417)	265,696		
30-Nov	-07 PILs montly accrual	-	(370,329)				
	Recovery of Pils from Customers	-	(370,329)				
	Interest on previous mths balance			(1,586)	264,110		
31-Dec	-07 PILs montly accrual	-	(370,329)				
	LCT adjustment	-	(370,329)				
	Interest on previous mths balance			(1,586)	262,523	(107,805)	
31-Jan	-08 PILs montly accrual	-	(370,329)				
	Recovery of Pils from Customers	-	(370,329)				
	Interest on previous mths balance			(1,586)	260,937		
29-Feb	-08 PILs montly accrual	-	(370,329)				
	Recovery of Pils from Customers	-	(370,329)				
	Interest on previous mths balance			(1,586)	259,351		
31-Mar	-08 PILs montly accrual	-	(370,329)			Total	
	LCT adjustment	-	(370,329)			10141	
	Interest on previous mths balance			(1,586)	257,765	(112,564)	
30-Apr	-08 PILs montly accrual	-	(370,329)				
	Recovery of Pils from Customers	-	(370,329)				
	Interest on previous mths balance			(1,586)	256,178		
31-May	-08 PILs montly accrual	-	(370,329)				
	Recovery of Pils from Customers	-	(370,329)				
	Interest on previous mths balance			(1,259)	254,919		

Account Number:		150	1562		1562 Sub-Account	
		Defered	t PILs			
Date:	Description:	Adjustment	Balance	Deferred PILs Interest	Balance	Total
30-Jun-0	8 PILs montly accrual	-	(370,329)			
	LCT adjustment	-	(370,329)			Total
	Interest on previous mths balance			(1,259)	253,660	(116,669)
31-Jul-0	8 PILs montly accrual	-	(370,329)			
	Recovery of Pils from Customers	-	(370,329)			
	Interest on previous mths balance			(1,259)	252,401	
31-Aug-0	8 PILs montly accrual	-	(370,329)			
	Recovery of Pils from Customers	-	(370,329)			
	Interest on previous mths balance			(1,034)	251,367	
30-Sep-0	8 PILs montly accrual	-	(370,329)			
	LCT adjustment	-	(370,329)			Total
	Interest on previous mths balance			(1,034)	250,333	(119,995)