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November 5, 2009

Delivered by E-mail and Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

**Re: OEB File No. EB-2009-0063
Brant County Power ("BCP") Review Motion - Ontario Energy Board
Order for Brantford Power Inc. 2008 Electricity Distribution Rates and
Charges**

We are counsel to Brantford Power Inc. ("BPI") with respect to the above-captioned matter. Please find accompanying this letter two hard copies of BPI's Motion Record in this matter, together with an electronic version of same.

Should you have any questions or require further information, please do not hesitate to contact me.

Yours very truly,

BORDEN LADNER GERSAIS LLP

Original Signed by James C. Sidlofsky

James C. Sidlofsky
JCS/ac

Encls.

cc: G. Mychailenko, BPI
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Vancouver
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Montréal
Calgary

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

AND IN THE MATTER OF an Application by Brantford Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2008 (EB-2007-0698);

AND IN THE MATTER OF a Motion by Brant County Power Inc. to review and vary the implementation of the Board's Interim Order dated April 21, 2008 in the rates proceeding;

AND IN THE MATTER OF a Motion by Brant County Power Inc. to review and vary the implementation of the Board's Decision dated July 18, 2008 and the Board's Order dated August 29, 2008 in the rates proceeding

MOTION RECORD OF BRANTFORD POWER INC. (RESPONDING PARTY)

DELIVERED NOVEMBER 5, 2009

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

AND IN THE MATTER OF an Application by Brantford Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2008 (EB-2007-0698);

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MOTION RECORD OF BRANTFORD POWER INC. (RESPONDING PARTY)

FILED NOVEMBER 5, 2009

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

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**BRANTFORD POWER INC. RESPONSE TO AMENDED
EVIDENCE OF BRANT COUNTY POWER INC.**

FILED NOVEMBER 5, 2009

INTRODUCTION

1. On December 20, 2007, Brantford Power Inc. ("BPI") filed an application with the Ontario Energy Board (the "Board") for approval of its proposed electricity distribution rates and charges effective May 1, 2008 (referred to here as the "2008 EDR Application" or the "Application"). The Board assigned File No. EB-2007-0698 to the Application.
2. BPI published and sent notice of the Application in accordance with the Board's Letter of Direction in this regard. This included sending notice of the Application to Brant County Power Inc. ("BCP") by regular mail. BPI provides distribution service to BCP at three points on the BPI system. Copies of the of the Board's Letter of Direction and Notice accompany the Affidavit of Heather Wyatt as Exhibit "A" thereto.
3. Following interrogatories and written submissions, the Board's Decision and Order in respect of BPI's 2008 EDR Application was issued July 18, 2008. The Rate Order

implementing the Board's Decision was issued August 29, 2008. A copy of the Board's July 18, 2008 Decision accompanies this submission as Attachment 1. A copy of the Board's August 29, 2008 Rate Order accompanies this submission as Attachment 2.

4. Over one year after notice of the Application was given by BPI and approximately six months after the Board's Decision and Order (notwithstanding the 20-day period for review motions set out in the Board's *Rules of Practice and Procedure*, referred to here as the "Rules"), in a Notice of Motion dated February 25, 2009, BCP requested, among other relief, that the Board review and vary its Interim Order dated April 21st, 2008 (at Tab 3 of the BCP amended Motion Record), the July 18th, 2008 Decision, and the Rate Order dated August 29th, 2008 in respect of the appropriate rates to be charged by BPI to BCP; and review and vary the rates charged by Brantford to BCP commencing September 1, 2008. (BCP amended submission, at Pages 1 and 2)
5. BCP had the Board's Chief Compliance Officer ("CCO") investigate BPI's rate treatment of BCP as a compliance matter. The CCO's response was that there was no matter of non-compliance to pursue. Contrary to BCP's assertion at Paragraph 11 of its amended Notice of Motion, the CCO did not say this was a rates matter but simply indicated that if BCP considers the rate it is being charged to be unreasonable or inappropriate, BCP may, if the Board permits, make a submission in the current (that is, the 2009), BPI rate proceeding. If anything was said by the CCO in respect of rates, it was that "based on a review of your [BCP's] correspondence, it appears that BPI is charging BCP, an embedded distributor in accordance with the Board's decision using the rates approved by the Board in its EB-2007-0698 rate order". Further, the CCO replied that "in regard to BCP's claim that it is not in fact an embedded distributor customer of BPI, as contemplated in the Board's decision, I do not believe the view is supported by the facts. BPI indicated in its rate application that it served an embedded distributor, BCP is the only licensed electricity distributor

that BPI is providing service to.” (BCP amended Motion Record, Tab 6, Appendix B)

6. Among other allegations, at page 2 of its amended submission, BCP alleges that it did not receive “effective” notice of BPI’s Application in January 2008, and had it received “effective” notice, BCP would have intervened in BPI’s rates case to fully explore the evidence and issues raised therein. BCP asserts that “Such intervention may have led to a significantly different result.” BCP then makes various allegations about what it considers to have been errors in the Application.
7. Aside from the alleged errors in the Application, which BPI denies and will address below, BCP’s key issue appears to be that it believes that it should not be charged for distribution service as a General Service > 50 kW customer. BCP cites three other local electricity distribution companies (“LDCs”) that have separate rate classes for embedded distributors and have what BCP believes are lower distribution rates for embedded distributors than those being charged by BPI. In its amended motion material, BCP has also asserted that its liability for retail transmission charges, related to electricity delivered to BCP through three BPI-owned feeders that are connected to the Hydro One Networks Inc. (“Hydro One”) transmission system, should be limited.
8. BCP acknowledges in its submission that BPI should receive compensation for the services it provides to BCP, but in the context of distribution services, BCP argues that as a result of a proper allocation of costs the resultant rate would be lower and therefore the current rates are not just and reasonable. BCP has not suggested a rate in its motion, but appears to have looked at the distribution rates of three other LDCs with an embedded distributor class and determined that a similar rate would be preferable. In its amended motion material, in which BCP’s comments with respect to retail transmission charges first appear, BCP has not disputed BPI’s calculation of the charges payable by BCP; it has not disputed the fact that it is being charged by BPI for transmission service as a General Service > 50 kW customer; and it has not

disputed the retail transmission service rates approved by the Board. As will be discussed in greater detail below, BCP had been paying BPI for retail transmission services at the General Service > 50 kW rate for the period commencing December 2005, without complaint. During the course of this review proceeding, it was determined that BPI had not been billing BCP for transmission services at the other two of the three feeders acquired from Hydro One Networks Inc. (“Hydro One”) in late 2005, and that BCP therefore owes BPI almost \$2 million for transmission service during this period. It is this liability that BCP seeks to limit in its motion – not by way of a revised rate or a request that a new class be created for BCP, but by reducing the time period in respect of which BPI will be permitted to correct this billing error.

9. BCP has been embedded within the BPI system since 2005, when BPI acquired the host distribution assets serving BCP from Hydro One, but BPI had not been charging BCP for distribution service between 2005 and 2008 – in effect, BCP was a free rider for distribution services on the BPI distribution system for 2.5 years. BPI does not have an embedded distributor class, and advised in its 2008 EDR Application that it would be charging BCP as a GS > 50 kW customer. This matter was addressed in Board Staff interrogatories and was the subject of written submissions. BPI advised that it would be performing cost allocation studies prior to its next rebasing. Board staff submitted that host distributors should be proposing a rate for embedded distributors, but noted that the practice of using the General Service rate is not unusual. The Board, at page 16 of its Decision and Order in EB-2007-0698, accepted as reasonable the charging of BCP as a GS > 50 kW customer.
10. In its Decision, the Board noted that the issue of rates for embedded distributors is in the scope of a study currently underway at the Board (EB-2007-0031), the Rate Design study. On January 29, 2009 a Staff Discussion Paper for Rate Classification for Electricity Distribution Customers was released to stakeholders for comment in the Rate Design proceeding. In that paper, staff have proposed that embedded distributors be treated as customers of similar size. The relevant extract from that

Discussion Paper accompanies this submission as Attachment 3. This is consistent with BPI's current approach. BPI understands that the Rate Design proceeding has been deferred, but submits that it remains clear that the issue of rates for embedded distributors is a matter that will still be within the scope of the proceeding when it resumes. Notwithstanding that issues related to distribution rates related to embedded distributors will be addressed on a generic basis through a Board consultation process, and that BPI's current approach has been accepted by staff and the Board, BCP wants a different rate for itself now.

11. BPI submits that it is not appropriate for the Board to reopen the Application, to change its current approach to charging BCP as a General Service > 50 kW customer customer for distribution and related transmission services, to vary its Decisions and Orders in respect of BPI's 2008 electricity distribution rates and related charges or to limit BPI's recovery of retail transmission charges from BCP, and submits that the Board did not err in its Decision. BPI notes that it is in fact acting consistently with BCP in that BCP treats BPI as a General Service > 50 kW customer for the purpose of billing for distribution because BCP has no embedded distributor class. BPI's analysis of the embedded distributor rates identified by BCP in its Notice of Motion, discussed below, indicate that BPI's rate treatment is not fundamentally different from those approved embedded distribution rates when adjusted to a 100 per cent revenue to cost ratio.
12. In this regard, BPI notes that Section 44.01 of the Board's *Rules of Practice and Procedure* (as revised July 14, 2008) state that:

“44.01 Every notice of a motion made under **Rule 42.01**, in addition to the requirements under **Rule 8.02**, shall:

 - (a) set out the grounds for the motion that raise a question as to the correctness of the order or decision, which grounds may include:
 - (i) error in fact;
 - (ii) change in circumstances;
 - (iii) new facts that have arisen;

(iv) facts that were not previously placed in evidence in the proceeding and could not have been discovered by reasonable diligence at the time; and

(b) if required, and subject to **Rule 42**, request a stay of the implementation of the order or decision or any part pending the determination of the motion.”

13. BPI submits that BCP, in its amended Notice of Motion (at Paragraph 2), has suggested that it is relying primarily to grounds (i) and (iii), and to a lesser extent ground (iv) for its motion, but BPI submits that BCP has failed to establish any of these grounds – specifically, BCP has not established errors in fact; no new facts have arisen; and if there are any new facts being raised by BCP, there are no facts relating to BCP’s concerns that could not have been discovered by reasonable diligence at the time the BPI 2008 EDR proceeding was underway. If anything, BCP’s conduct illustrates a clear failure on its part to exercise reasonable diligence during the period of the BPI Application. There is no basis for a stay of the Decision or for any of the relief that BCP is requesting in respect of the BPI Decision.
14. As discussed above, BPI believes that BCP’s key concern in bringing this motion is that it does not wish to be treated as a GS > 50 kW customer of BPI. However, in its Notice of Motion and supporting material, BCP has made various allegations about the BPI Application that appear to be unrelated to that concern.
15. BPI believes that if there is confusion as to what BCP’s real concerns are in this motion, it may be because BCP has failed to comply with the Board’s *Rules of Practice and Procedure* (the “Rules”) with respect to reviews. As it was not a party to the proceeding in respect of the Application, the Rules require BCP to first obtain the Board’s leave to bring the review motion before it may bring that motion, but BCP did not do so. Instead, it combined its request for leave with the motion to review and vary the Decision itself. It appears that several of the allegations made in the BCP motion material relate to the question of whether it should be granted leave – this would clearly include the allegation that it did not receive “effective” notice of the Application, an allegation denied by BPI, but BPI expects that certain of the other allegations may also have been made primarily to support the leave request.

16. The Board granted leave without seeking submissions from BPI, and as a result, certain of the allegations contained in BCP's motion may no longer be relevant, but BPI has no way of knowing which allegations those may be given the structure of the BCP motion material. Accordingly, BPI has attempted in its material to respond to all of BCP's allegations regarding the Application – for the most part, BCP's comments in its submission suggest a misunderstanding of the Application, and BPI will address BCP's errors below. The main focus of this responding material will, however, relate to the treatment of BCP as a GS > 50 kW customer, and to the matter identified in the amended motion material of retail transmission charges owed by BCP.
17. In order to assist the Board and to provide some clarity in this matter, BPI has organized its response into the following themes that arise out of the BPI material:

- **NOTICE OF BPI'S 2008 APPLICATION WAS PROVIDED TO BCP.**

BPI submits that it provided notice to BCP of its 2008 rates case and that BCP was informed of BPI's intent to bill BCP for distribution services.

- **THE CONCEPT OF "WHEELING" IS SYNONYMOUS WITH EMBEDDED DISTRIBUTION FOR RATE-SETTING PURPOSES.**

BPI had no reason to "be fully aware of BCP's expectations regarding the setting of a Wheeling rate", as BCP states in its amended submission at Paragraph 64(b), Page 32, as BPI did not understand that BCP interpreted the concept of "wheeling" as somehow different from embedded distribution for rate-setting purposes.

- **BCP'S ALLEGATIONS OF INCONSISTENCIES AND ISSUES WITH BPI'S 2008 RATE APPLICATION ARE LARGELY INCORRECT.**

For example, BCP's analysis of BPI's load forecast and its conclusion that BPI erred in its load forecasting is based on incorrect assumptions. BPI correctly forecasted BCP's three embedded connection points in its 2008 load forecast and correctly did not include BCP's consumption in its forecast of commodity or throughput revenue.

- **REVIEWING AND VARYING THE BOARD'S DECISION IN BPI'S 2008 RATES CASE AT THIS TIME WILL RESULT IN BPI UNDER RECOVERING ITS REVENUE REQUIREMENT FOR THE PERIOD OF 3RD GENERATION IRM.**

It is not correct for BCP to suggest, as it has, that BPI will necessarily recover forgone revenue over time.

- **BPI HAD AUTHORITY TO BEGIN CHARGING BCP FOR DISTRIBUTION SERVICES BEGINNING MAY 1, 2008.**

As BCP was an existing customer of BPI's dating back to October 2005, BPI applied an existing rate class to this existing customer beginning May 1, 2008. Further, BPI notes that it has invoiced BCP as a GS > 50kW customer for transmission costs at one of the embedded distribution points for the period commencing December, 2005, and BCP has paid those invoices. In paying those invoices, BCP has effectively accepted BPI's classification of BCP as a GS>50kW customer.

- **BCP SHOULD BE REQUIRED TO PAY RETAIL TRANSMISSION CHARGES RELATING TO THE THREE BPI FEEDERS BY WHICH BCP IS SERVED FOR THE ENTIRE PERIOD SINCE BPI ASSUMED OWNERSHIP OF THOSE FEEDERS.**

As noted above, BCP has been embedded within the BPI system since 2005, when BPI acquired the host distribution assets (three feeders) serving BCP from Hydro One. As those assets are connected to the Hydro One transmission system at three points, BPI has been paying for transmission service at the three points since it acquired the assets. BPI has charged BCP for retail transmission service in respect of one of the three feeders for the period beginning December 2005 and invoiced on February 19, 2007, but has determined that it did not charge BCP for transmission service at the other two points. BCP does not deny that it is liable for payment for retail transmission service at the three points; it does not dispute the charges calculated by BPI; and it does not dispute that these charges are based on BPI's Board-approved GS > 50 kW Retail Transmission Service Rate. BPI suggests that it would be difficult for BCP to dispute BPI's use of its GS > 50 kW Retail Transmission Service Rate now, since it was paying that rate in respect of one of the feeders for the period commencing almost four years

ago. BCP seeks to limit the period in respect of which BPI may recover retail transmission charges that were not recovered previously. However, the Board's Retail Settlement Code provides (in part) that where a billing error, from any cause, has resulted in a consumer or retailer being under billed, and where Measurement Canada has not become involved in the dispute, the distributor shall charge the consumer or retailer with the amount that was not previously billed; that in the case of an individual residential consumer who is not responsible for the error, the allowable period of time for which the consumer may be charged is two years; and that for non-residential consumers or for instances of wilful damage, the relevant time period is the duration of the defect. BPI submits that there is no basis for BCP's request that the Board limit its liability for retail transmission service charges.

BACKGROUND

18. BPI is a licensed electricity distributor (OEB Licence No. ED-2003-0060) providing distribution services to approximately 36,000 customers within the municipal boundaries of Brantford. BPI's distribution service territory is bounded on all sides by BCP, which operates in the municipality of Brant County.
19. As of October 15, 2005, BCP has been embedded to BPI at three points:
 - Colborne Street West. 64M25. BCP was previously embedded to Hydro One through a section of line owned by Hydro One. That line was purchased by BPI and ownership transferred on October 15, 2005.
 - Colborne Street East. 64M27. BCP was previously embedded to Hydro One through a section of line owned by Hydro One. That line was purchased by BPI and ownership transferred on October 15, 2005.
 - Powerline Road. Formerly 12M13, now PM1. BCP was previously embedded to Hydro One through a section of line that was metered and registered to BPI. Numerous BPI customers and lines were connected to the Hydro One-owned section of the line. That line section was purchased by BPI and ownership was transferred to BPI on October 15, 2005.
20. BPI recently completed a lengthy proceeding (EB-2007-0698) in respect of its 2008 Electricity Distribution Rate Application – the rates on which the 2009 IRM

Application are based. At page 16 of the Board's July 18, 2008 Decision, the treatment of BPI's embedded distributor was explicitly addressed as follows:

“Rate Classes

The Company is a host to one embedded distributor, Brant County Power, and also serves one large customer with demand greater than 5000 kW.

Board staff noted that the Company did not propose separate rate classifications for these loads; rather, they are being served within the GS>50 kW rate class.

With respect to the large customer, the Company noted that the customer is new in this size range and the Company did not want to jeopardize the timing of its application for 2008 rates by designing and implementing a new rate class. The Company proposed that it would undertake a cost allocation study to support the establishment of a large user rate class for its next rate rebasing.

With respect to the embedded distributor, Brantford clarified in response to an interrogatory that it intends to begin billing the embedded distributor in the 2008 rate year, and will do so by using the GS>50 kW rate classification. Board staff submitted that host distributors should be proposing a rate for embedded distributors, but noted that the practice of using the General Service rate is not unusual.

Board Findings

The Board accepts as reasonable the Company's proposal to defer the rate classification matter for the time of its next rebasing application. The Board notes that the issue of rates for embedded distributors is in the scope of a study currently underway at the Board (EB-2007-0031), the Rate Design study. The Board expects Brantford to keep itself informed as to potential developments through that process.”

21. The following table summarizes the types of charges payable by BCP for distribution services for the period of May 1, 2008 to September 30, 2009, for transmission services at the Powerline Road connection point for the period of December 2005 to September 30, 2009, for transmission services at the Colborne Street West and Colborne Street East connection points for the period of February 2006 to September 30, 2009, and their applicability to BCP:

TABLE 1
SUMMARY OF TYPES OF CHARGES PAYABLE BY BCP

CHARGES TO BCP	Powerline Road MS2 82681-003	Colborne Street West 82681-004	Colborne Street East 82681-005
Commodity	BPI does not bill	BPI does not bill	BPI does not bill
Debt Retirement Charge	BPI does not bill	BPI does not bill	BPI does not bill
Monthly Service Charge	BPI bills	BPI bills	BPI bills
Volumetric Rate	BPI bills	BPI bills	BPI bills
Deferral Account Rate rider *	BPI does not bill	BPI does not bill	BPI does not bill
RTR. Network **	BPI bills	BPI has not billed due to billing error	BPI has not billed due to billing error
RTR. Connection **	BPI bills	BPI has not billed due to billing error	BPI has not billed due to billing error
Wholesale Market Service Rate	BPI does not bill	BPI does not bill	BPI does not bill
Rural Rate Protection Charge	BPI does not bill	BPI does not bill	BPI does not bill
RPP Administration Charge	BPI does not bill	BPI does not bill	BPI does not bill
Transformer Allowance	BPI includes on bill	BPI includes on bill	BPI includes on bill
Primary Metering Credit	BPI includes on bill	BPI includes on bill	BPI includes on bill
GST	BPI bills	BPI bills	BPI bills

NOTES TO TABLE 1:

* Brantford Power Inc. has agreed and the Board has approved (in its Decision in EB-2008-0162) that deferral and variance account rate riders for BCP's connection points would be removed as of May 1, 2008. This is discussed further at Paragraph 79 below.

** The billing of retail transmission rates at Colborne Street West 64M25 and Colborne Street East 64M27 will be discussed further below in Paragraphs 93 to 106.

22. A detailed summary of charges for both distribution and transmission services payable by and including payments made by BCP at the Powerline Road connection point for the period of December, 2005 to September 30, 2009 and at the Colborne

Street West and Colborne Street East connection points for the period of February 2006 to September 30, 2009 accompanies this submission as Attachment 4. Table 2, below, summarizes those charges payable by BCP.

**TABLE 2
 SUMMARY OF CHARGES PAYABLE BY BCP
 TO SEPTEMBER 30, 2009**

CHARGES TO BCP	Powerline Road MS2 82681-003	Colborne Street West 82681-004	Colborne Street East 82681-005	Total
	From December 2005	From February 2006	From February 2006	
Monthly Service Charge	\$5,221.61	\$5,232.23	\$5,232.23	\$ 15,686.07
Volumetric Rate	\$83,616.98	\$144,881.54	\$377,515.75	\$606,014.27
Less Transformer Allowance	(\$18,970.69)	(\$32,936.20)	(\$85,748.65)	(\$137,655.55)
Deferral Account Rate Rider	\$1,244.49	\$4,582.05	\$9,513.71	\$ 15,340.25
Late Payment Charge	\$136.50	\$0.00	\$0.00	\$136.50
Distribution Charges Total	\$71,248.89	\$121,759.62	\$306,513.04	\$499,521.55
Retail Transmission Charges Payable *	\$344,112.20	\$510,884.83	\$1,380,804.70	\$2,235,521.03
GST	\$22,647.62	\$34,190.58	\$91,379.32	\$148,217.52
Total Charges	\$438,008.70	\$666,835.03	\$1,778,697.06	\$2,883,540.79
Reversal of Regulatory Assets including GST **	(\$1,279.18)	(\$4,757.82)	(\$9,841.10)	(\$15,878.10)
Primary Meter Credit Adjustment including GST ***	(\$265.05)	(\$220.63)	(\$613.49)	(\$1,090.17)
Payment Received	(\$258,239.27)	(\$10,009.34)	(\$32,241.27)	(\$300,489.88)
Total Charges Payable	\$178,234.20	\$651,847.24	\$1,736,001.20	\$2,566,082.64

NOTES TO TABLE 2

* Of the \$344,112.20, \$105,448.90 in transmission charges is still outstanding as BCP has paid the difference of \$238,663.28 for retail transmission services for the period of December 2005 to June 2008.

** Brantford Power Inc. has agreed and the Board has approved (in its Decision in EB-2008-0162) that deferral and variance account rate riders for BCP's connection points would be removed. The adjustment was made in April 2009 and applied retroactively to May 1, 2008. The amount of the reversal includes GST. This is discussed further at Paragraph 79 below.

*** The Primary Metering Credit was applied to BCP's account reducing the bill in August 2008 and BCP's account was adjusted retroactively to May 1, 2008. The adjustment includes GST.

In short, BPI's analysis of the summary indicates that the following amounts including GST remain outstanding to BPI:

Powerline Road Connection Point:

Distribution Charges [including GST]	\$ 72,785.30
Transmission Charges [including GST]	\$ 105,448.90
Subtotal [Powerline Road]:	\$ 178,234.20

Colborne Street West Connection Point:

Distribution Charges [including GST]	\$ 112,859.82
Transmission Charges [including GST]	\$ 538,987.42
Subtotal [Colborne Street West]	\$ 651,847.24

Colborne Street East Connection Point:

Distribution Charges [including GST]	\$ 279,142.83
Transmission Charges [including GST]	\$1,456,858.37
Subtotal [Colborne Street East]	\$1,736,001.20

Total Distribution Charges [including GST]:	\$464,787.95
Total Transmission Charges [including GST]:	\$2,101,294.69
Total amount outstanding:	\$2,566,082.64

BPI advises that late payment charges in the amount of \$136.50 only have been assessed on BCP's account and those late payment charges have been paid by BCP. BPI does not intend to add further late payment charges to the BCP account.

DISCUSSION OF ISSUES

- **NOTICE OF THE 2008 EDR APPLICATION WAS PROVIDED TO BCP**

23. In the amended Notice of Motion, BCP submits that it did not receive "effective" notice of BPI's 2008 rate application.
24. That BPI was participating in the 2008 EDR process, having been named by the Board as a distributor to rebase in 2008, was a matter of public record and known to BCP. Further BCP was aware that it received distribution services from BPI. BPI notes that BCP was also on the list of distributors that would be filing forward test year cost of service applications for 2008, and was participating in the 2008 EDR process but subsequently withdrew from that process.
25. Regarding BCP's allegation that the necessary notice of BPI's 2008 EDR Application was not given to BCP, BPI respectfully submits that this was not the case and that proper notice was provided to BCP. Copies of the Board's Letter of Direction and the January 22, 2008 Affidavit of George Mychailenko, CEO of BPI, with respect to the publication and service of notice of the 2008 EDR application accompany the Affidavit of Heather Wyatt as Exhibits "A" and "B", respectively. Mr. Mychailenko's Affidavit states, in part, that:

"2. On Monday, January 14th, 2008 a copy of the Notice of Application in the above-noted matter, a copy of which is attached hereto as Exhibit "A" to this my affidavit, was served on the following parties by regular mail at the addresses set out below:

- a) Brant County Power Inc.
Ms D. Sleeth, CEO
65 Dundas Street East,
Paris, ON N3L 3H1 "

3. On Thursday, January 17th, 2008, a copy of the Rate application and evidence was posted on the Brantford Power Inc. website.

4. On Friday, January 18th, 2008, a copy of the said Notice of application was published in the Brantford Expositor, the English-language newspaper with the highest circulation in or servicing Brantford Power Inc.'s service area according to the best information on the date of publication."
26. BPI provided notice to BCP via regular mail addressed to then CEO, Deb Sleeth, and such correspondence was not returned to BPI as undeliverable as would be the standard practice for regular mail. As such, BCP received more direct notice than other BPI customers who were notified only through the notice published in the Brantford Expositor. As a licensed electricity distributor, and particularly one that had been involved in the 2008 rebasing process, BCP would be a more informed customer on matters of electricity distribution rates than BPI's other customers. As the Brantford Expositor is the English language newspaper with the highest circulation not only in BPI's service area but also in BCP's service area, BCP would also have been aware of the rate application through the newspaper publication.
27. In Paragraph 14 of BCP's amended submission, BCP refers to "several conversations with Brantford during the course of 2008 and 2009 and Brantford never mentioned having served the Notice of Application". Similarly, in Paragraph 15, BCP states that "as noted above, during several episodes of communication Brantford did not refer to the service of the Notice of Application on BCP." Having fulfilled the requirement to serve notice of the application on BCP and not having any reason to believe that such notice had not been received such as return of the correspondence as undeliverable, BPI had no reason to discuss the topic of the Notice of Application.
28. In Paragraph 17 of the BCP Submission accompanying the Notice of Motion, BCP refers to discussions with BPI from the summer of 2007. BPI notes that at that time, Heather Wyatt, BPI's Manager of Regulatory Compliance and Governance, contacted Grant Brooker, BCP's then Chief Financial Officer, to advise that BPI would be applying for an embedded distribution rate in its 2008 rate application. In that discussion, Mr. Brooker advised BPI that BCP did not have an issue with the proposed rate as it would be a pass-through to BCP's customers. That is, a BCP official had advised BPI that the proposed embedded distribution rate was not a

matter of concern to BCP. This conversation is addressed starting at Paragraph 7 of the Affidavit of Heather Wyatt that accompanies this submission. Subsequently, and after BCP determined that it would not be filing a forward test year cost of service application, BPI determined that it would bill BCP as a GS>50kW customer rather than establishing a specific embedded distributor rate.

29. As BCP has noted in its Notice of Motion, BPI invoiced BCP for embedded distribution services on June 16, 2008 for the period beginning May 1, 2008. Prior to issuing the first invoice, BPI notified BCP by e-mail to Ms. Sleeth dated May 22, 2008 that it would be issuing an invoice for distribution services to BCP, with a follow-up e-mail clarifying the nature of the charges on May 27, 2008. Copies of those messages accompany the Affidavit of Heather Wyatt as Exhibit "C" thereto. BPI notes that Mr. Brooker was copied on those messages, but has made no mention of that May 2008 e-mail correspondence in his affidavit in support of the BCP motion. BPI submits that regardless of whether BCP received or read the Notice of Application in January 2008, it was clearly aware within the period before the Board rendered its Decision and Order in BPI's 2008 rate application that BPI intended to invoice BCP as a GS>50 kW customer for embedded distribution services. BCP could have made an effort to intervene in BPI's 2008 EDR Application at that time, and apparently chose not to do so. BPI also notes that on July 7, 2008, BCP paid the first invoice for distribution services that BPI issued.
30. BCP's Chair and then CEO met with the BPI's Chair, CEO and Manager of Regulatory Compliance on July 22, 2008 to discuss the charges to BCP for embedded distribution services, at which time BCP proposed a negotiated solution to charge BCP at a different and unspecified rate. As BPI had received the Board's Decision in its 2008 EDR Application on July 18, 2008, in which the Board approved of BPI's rate treatment in respect of BCP, BPI advised BCP officials that it would require OEB approval to charge a different rate and therefore could not negotiate a different rate, and that having received a Decision in its 2008 rates case, BPI would

not seek to re-open its rates case. This discussion is addressed in Paragraph 12 of the Affidavit of Heather Wyatt.

31. Similarly, BCP's current CEO and then CFO and BPI's CEO and Manager of Regulatory Compliance and Governance met on October 22, 2008 to discuss the charges to BCP for embedded distribution services and BPI reiterated at that time that BPI would not seek to re-open its 2008 rates case. This discussion is addressed in Paragraph 13 of the Affidavit of Heather Wyatt.
32. As discussed in Paragraph 20 above, BPI recently completed a lengthy proceeding in respect of its 2008 forward test year cost of service EDR Application – that proceeding established the rates on which the 2009 IRM Application was based. In the Board's Decision, the treatment of BPI's embedded distributor was explicitly addressed.
33. Based on the Decision, it is clear to BPI that the matter of how to properly address the issue of BCP's rate treatment was fully explored by Staff and the Board approved the treatment of BCP as a GS>50 kW rate class customer. Based on a review by BPI of Board Decisions in other 2008 cost of service applications, it appears to BPI that the issue of embedded distributors in the 2008 EDR Application was reviewed by Staff and the Board at a higher level of detail than in other applications. As a result, BPI submits that it would not be appropriate to initiate another BPI proceeding to rehear an issue that previously has been thoroughly reviewed by the Board, particularly where the Board is dealing with rate design issues on a generic basis in its Rate Design consultation (Board File No. EB-2007-0031).
34. To summarize, BPI undertook the following activities and discussion with BCP regarding billing BCP as a customer of BPI:
 - BPI discussed with BCP its intention to apply for an embedded distribution charge in the summer of 2007 and was advised that this was not a concern to BCP;

- BPI provided Notice of Application to BCP on January 14, 2008 including publication in the Brantford Expositor on January 18, 2008;
 - BPI invoiced BCP for embedded distribution services using the GS>50 kW rate on June 16, 2008 for the period beginning May 1, 2008 following e-mail notification on May 22, 2008 and May 27, 2008; and
 - BCP and BPI officials met on July 22, 2008 and October 22, 2008 to discuss the approved rate treatment at which time BPI officials advised BCP that it would not seek to re-open its 2008 rates case.
35. That is, BCP was well-informed of BPI's intentions with respect to charging BCP for embedded distribution services prior to the filing of the Application; BCP was given notice of the BPI Application as required by the Board; and BCP was aware of BPI's intention to treat BPI as a GS>50kW customer prior to the Board's Decision in July 2008 and the final Rate Order in BPI's Application on August 29, 2008 and had ample opportunities while the Application was under consideration and in the period immediately following the Decision to intervene in a more timely manner than bringing forward its motion on February 25, 2009, almost six months after the Decision.
36. BPI submits that there is no basis for BCP's submission that a review and variance of the Decision is justified because it did not have "effective" notice of BPI's intentions.
- **THE CONCEPT OF "WHEELING" IS SYNONYMOUS WITH EMBEDDED DISTRIBUTION FOR RATE-SETTING PURPOSES.**
37. BPI submits that in the existing deregulated electricity sector in which commodity, transmission, distribution and other market-related costs have been unbundled for ratemaking purposes, the concept of "wheeling" as applied to distribution service is a colloquial term synonymous with embedded distribution.
38. BPI submits that in keeping with the principles of cost allocation, it is appropriate that rates recover the costs associated with providing distribution services within the thresholds for rate classes set out by the Board. In the rates set for 2008, the revenue to cost ratio of BPI's GS>50kW class was 139 per cent and within the thresholds of

80 per cent to 180 per cent set out by the Board in its decision dated November 28, 2007 (Board File No. EB-2007-0667). Since BCP is being charged as a GS>50kW customer, it is not the case that BCP's revenue to cost ratio is 154 per cent, as stated in BCP's amended submission (at page 3, Paragraph 4).

39. As noted above, as of October 15, 2005, BCP has been embedded to and a customer of BPI at three points:
- Colborne Street West. 64M25. BCP was previously embedded to Hydro One through a section of line owned by Hydro One. That line was purchased by BPI and ownership transferred on October 15, 2005.
 - Colborne Street East. 64M27. BCP was previously embedded to Hydro One through a section of line owned by Hydro One. That line was purchased by BPI and ownership transferred on October 15, 2005.
 - Powerline Road. Formerly 12M13, now PM1. BCP was previously embedded to Hydro One through a section of line that was metered and registered to BPI. Numerous BPI customers and lines were connected to the Hydro One-owned section of the line. That line section was purchased by BPI and ownership was transferred to BPI on October 15, 2005.
40. In the Board's Distribution System Code (the "DSC"), an "embedded distributor" means a distributor who is not a wholesale market participant. An "embedded wholesale consumer" means a consumer who is a wholesale market participant whose facility is not directly connected to the IESO-controlled grid but is connected to a distribution system; and that is provided electricity by a host distributor.
41. As noted previously, BPI acknowledges that for the purposes of the DSC, distinctions are drawn between embedded distributors and embedded wholesale consumers. However, for the purposes of establishing distribution and other charges, "embedded distributor" and "embedded wholesale consumer" are not service classifications defined in BPI's Schedule of Rates and Charges effective September 1, 2008 or the current Schedule of Rates and Charges effective May 1, 2009. In accordance with the Board's Decision on BPI's 2008 EDR Application, BCP should be considered to be a member of BPI's General Service > 50 kW service classification and should pay the rates associated with this classification.

42. BCP, in its amended submission, refers to three other licensed distributors with Board-approved embedded distributor rates. Those distributors are Kitchener-Wilmot Hydro Inc., Cambridge North Dumfries Hydro Inc. and Erie Thames Powerlines Corporation. In the Schedules of Rates and Charges for each of those distributors, the “Embedded Distributor” classification is described as follows: “This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor’s facilities.” This definition used in the context of rate-setting describes the nature of the service that BCP receives from BPI; that is, BCP is provided electricity by means of BPI’s distribution facilities.
43. In the amended BCP Submission (Paragraph 36, Page 19), BCP acknowledges that it “should pay Brantford’s just and reasonable costs in providing the wheeling services to BCP.” BPI submits that the concept of “wheeling” is synonymous with embedded distribution. Further, and as is typical rate treatment for embedded wholesale market participants across the province, a wholesale market participant using the BPI distribution system would pay approved distribution rates as members of the same class as non-wholesale market participant customers. A distribution customer’s status as a wholesale market participant does not relieve it of the obligation to pay for distribution service.
44. The transfer of distribution assets from Hydro One to BPI that resulted in BCP being embedded in relation to BPI, mentioned above, was taking place at the same time as BPI was seeking approval of its 2006 EDR Application. That application was based on the Board’s 2006 Electricity Distribution Rate Handbook. At that time, distributors had the choice to prepare a 2006 test year rate application based on 2004 historical data or forecasted 2006 test data. Since this type of a rate application was new to distributors, in almost all cases, the distributors chose to use 2004 historical data for the 2006 test year as it was somewhat simpler to prepare and support than a 2006 forecast. However, when the 2006 test year was based on 2004 historical data the 2006 Rate Handbook limited the opportunities to update the 2004 data for 2006

conditions. In its 2006 EDR Application, BPI used 2004 historical data for the 2006 test year. BCP, as an embedded distributor was not included in the 2004 historical data, which resulted in not including BCP in the 2006 EDR Application

45. In the following year, 2007 rates were based on the 2nd Generation Incentive Regulation Mechanism. This mechanism used the approved 2006 rates as a starting point and did not allow rates to be updated for items such as BCP as an embedded distributor.
46. BPI could have charged BCP the approved GS>50 kW rate once BCP became embedded to BPI in October 2005. However, this would have been “windfall” revenue to BPI which BPI chose not to take advantage of.
47. BPI rectified this situation with its 2008 EDR Application and began charging BCP for services rendered beginning May 1, 2008. Until that point, and for a period of approximately two and half years, BCP enjoyed a period of free ridership for distribution services, receiving distribution service from BPI at no charge.
48. On January 29, 2009 a Staff Discussion Paper for Rate Classification for Electricity Distribution Customers (EB-2007-0031) was released to stakeholders for comment. In accordance with the Board’s expectation expressed in its Decision in BPI’s 2008 EDR Application, BPI is keeping itself informed as to potential developments in EB-2007-0031. In particular, BPI notes the following comment at page 19 of the Staff Discussion Paper:

“Embedded Distributors

Staff proposes that embedded distributors be treated as customers of similar size. Both distributors and customer groups suggested in consultation that there is essentially no difference in demand drivers. It is not clear that the differences in customer-related costs (e.g. customer service, collection and bad debts) is sufficiently different from other large customers for a separate class.”

49. BPI is charging BCP as a General Service > 50 kW customer – that is, “as customers of similar size”. This is not only consistent with the Board’s Decision on BPI’s 2008

EDR Application, but it is also consistent with the staff proposal for the treatment of embedded distributors made earlier this year. Accordingly, until the Board provides further direction on the issue of rate classification for electricity distribution customers, BPI submits that it would be prudent and appropriate at this time to continue to treat, and bill, BCP as a General Service > 50 kW customer.

50. BPI notes that it is also an embedded distributor of BCP. BPI is a primary metered, retail customer of BCP at Jennings Rd, which is within the BCP service area. In this case, BCP bills BPI as a General Service >50 kW, Interval metered, and RTR > 1000 kW customer. The charges include a charge for commodity, a Monthly Service Charge, Distribution Volumetric Rate, Network Service Rate, Line & Connection Rate, Wholesale Market Service Rate and Provincial Benefit.
51. The BPI distribution lines beyond this transfer meter service three customers on Jennings Road. One customer is a General Service > 50 kW customer, and the other two are General Service < 50 kW customers. These customers are billed using BPI's rates for customers of the noted classes. In this case, BPI is clearly an embedded distributor of BCP in accordance with the DSC. Further, BPI notes that in BCP's material filed in support of its Notice of Motion at Tab 6, Appendix A1, BCP states *"At Blossom Avenue, Hydro One has deregistered and Brant County Power is billing as GS>50kW services for all line items including commodity."*
52. BPI submits that BCP is, at the very least, inconsistent by suggesting in its material that a practice that it uses to charge BPI and Hydro One for distribution service should not be applied to itself. BCP charges BPI the (presumably Board-approved) General Service, Interval metered, RTR > 1000 kW rate for the "embedded distribution service" BPI receives from BCP. However, BCP is suggesting that it should not be charged BPI's Board-approved GS>50kW rate for the "embedded distribution service" received from BPI.

Embedded Distribution Rates – Other Board Decisions

53. In its amended submission accompanying its Notice of Motion, BCP has not suggested a rate but appears to have looked at the distribution rates of three LDCs with an embedded distributor class and determined that a similar rate would be preferable. (page 22, Paragraph 45)
54. As noted in BCP's amended submission, the classification of an embedded distributor rate "applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities." (Page 22 Paragraph 46)
55. BPI emphasizes that it did not apply for a new embedded distributor rate in its 2008 rates case but rather proposed to apply the General Service >50 kW rate to its embedded distributor. Such rate treatment is typical across the province.
56. Nevertheless, BPI provides the following comments with respect to the embedded distribution rates approved by the Board.
- **Cambridge and North Dumfries Hydro Inc. – May 1, 2008 rates**
57. With regard to comparing BPI to Cambridge and North Dumfries Hydro Inc. ("CNDHI") within the BCP submission, BPI submits that the comparison is not valid since CNDHI's current schedule of rates and charges effective May 1, 2008 does have an Embedded Distributor service classification but, as mentioned above, this is not the case for BPI. CNDHI has had the Embedded Distributor service classification since May 1, 2006. Until a clearer direction on rate classification is provided by the Board through its proceeding on Rate Design and Rate Classification, it is premature to even consider establishing a new Embedded Distributor rate using a costing methodology that is similar to the method used by CNDHI.
58. Upon further analysis of the CNDHI rate, BPI submits that this rate was based on an update to the method outlined in the 2006 Rate Handbook (i.e. Schedule 10-6), and was not based on the results of the Board's cost allocation model. From the CNDHI cost allocation information filing on the public record, the cost to provide service to embedded

distributors is \$408,676. Also on the public record, the revenue received by CNDHI from the embedded distributor rates is \$60,198. This would imply a revenue to cost ratio of 15% (i.e. \$60,198/\$408,676). The May 1, 2009 Embedded Distributor rate for Waterloo North Hydro is 0.5897 per kW, and the rate for Hydro One Networks Inc. is 0.5497 per kW. If these rates were adjusted to reflect the costs outlined in the cost allocation model they would increase to \$3.93 per kW (i.e. 0.5897/.15) for Waterloo North Hydro and \$3.05 per kW (i.e. 0.5497/.15) for Hydro One Networks Inc. By comparison, BPI is currently charging a GS > 50 kW distribution volumetric charge of \$2.6955 per kW (as of May 1, 2009), and this would appear reasonable. A copy of the OEB's Decision on Cambridge and North Dumfries Hydro Inc. 2008 Incentive Regulation Mechanism (2008 IRM) Rate Application – Low Voltage Rates - Board File Number EB-2007-0900 dated August 15, 2008 accompanies this submission as Attachment 5. CNDHI's Initial Cost Allocation Sheet O1 extracted from CNDHI's Cost of Service Rate Application (EB-2009-0260) dated August 28, 2009 (Exhibit 7, Page 9 of 12), which confirms the cost of \$408,676 to provide services to embedded distributors is included as Attachment 6 to this BPI submission.

- **Erie Thames Powerlines Corp. (“ETPC”) – May 1, 2008 rates**

59. ETPC has an embedded distributor rate class, defined as a classification applying to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of ETPC's distribution facilities. The approved rate for embedded distribution services is:

Embedded Distributor

Service Charge	\$2,211.06
Distribution Volumetric Rate \$/kW	\$1.6654

60. This approved embedded distribution rate appears to have been designed with a similar structure to the GS>50kW rate that BPI is using to charge BCP (that is, there is a monthly service charge and a volumetric rate). Based on a review of the ETPC 2008 forward test year cost of service rate application and Decision, it appears to collect the full cost of

providing service as opposed to the very small percentage of cost that CNDHI is recovering in its rate. When the BPI and ETPC rates are compared, ETPC's service charge is 630% of BPI's, and BPI's volumetric rate is 60% higher than that of ETPC.

- **Kitchener-Wilmot Hydro Inc. ("KWHI") – May 1, 2008 rates**

61. KWHI has an embedded distributor rate class, defined as a classification applying to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of KWHI's distribution facilities. The approved rate for embedded distribution services is:

Embedded Distributor Rates

Monthly Distribution Wheeling Service Rate – Dedicated LV Line \$/kW 1.1290

Monthly Distribution Wheeling Service Rate – Shared LV Line \$/kW 0.0999

62. From the KWHI cost allocation information filing on the public record the cost to provide service to embedded distributors is \$231,313 but the revenue associated with the above rates was not available on the public record. Because such revenue information is not available, it is not possible to determine how much of the above rates collect costs and the KWHI embedded distribution rate is not relevant for comparison with BPI's rate treatment of BCP.

- **BCP'S ALLEGATIONS OF INCONSISTENCIES AND ISSUES WITH BPI'S 2008 RATE APPLICATION ARE LARGELY INCORRECT**

63. BCP makes various allegations about what it considers to have been errors in BPI's 2008 EDR Application. BPI submits that BCP's allegations of inconsistencies and issues related to BPI'S 2008 EDR application are largely incorrect for the reasons discussed in the following paragraphs.

- **COST OF POWER.**

64. BCP states in its amended Submission [Page 23, Paragraph 48(a)], that:

"The cost of power associated with the purchase of 73,500,000 kWh at \$0.59 (original application) or \$0.0545/kWh (Decision) is approximately \$4.336 million.

This would result in an overstatement of the Working Capital attributable to purchasing power for BCP in the amount of approximately \$650,475.00 which results in a cost of capital of approximately \$45,000 going directly into rates for expenditure never made by Brantford.”

65. BPI advises that it did not include consumption related to BCP in its cost of power forecast as the IESO did not and does not charge BPI for BCP’s consumption; rather, BCP settles its invoice for commodity directly with the IESO. As previously discussed, BPI did not forecast consumption for BCP and therefore did not include BCP consumption in its cost of power projection.

- **NO APPROPRIATE LOSS FACTOR.**

66. In Paragraph 48(b), pages 23 and 24 of the amended submission, BCP asserts that BPI had not applied for an appropriate loss factor for customers in excess of 5,000 kW. BPI advises that as both customers in excess of 5,000 kW are billed as GS>50kW customers and that it did not apply for unique rates for its embedded distributor or large customer, a unique loss factor was not appropriate.

- **UNDER FORECAST OF DEMAND AND CONSUMPTION.**

67. In Paragraph 48(c), page 24 of its amended submission, BCP states that BPI “included a forecast that is inconsistent with other evidence in its application and thereby permits Brantford to over earn.” BCP refers back to its assertion and analysis that BPI under forecast load for the GS > 50 kW class discussed at Paragraphs 21 to 24, pages 12 to 15.

68. Clarifications of BPI’s load forecast are provided below.

69. With respect to Paragraph 21(d) – Under Forecast Load at pages 13 and 14 of the amended BCP submission, BPI forecasted an increase of 5 customers in the General Service> 50kW class of which 3 customers or connections are BCP’s embedded points rather than the one customer/connection which BCP assumes. The methodology used to forecast the number of customers was as follows:

- BPI’s 60 month historical customer growth (2002 – 2007) is 0.14 GS > 50 customers per month. This does not include the three BCP delivery points.

- BPI reported actual GS > 50 customer numbers at the year-end.
 - BPI forecasted the number of GS > 50 customers per month using the actual number of GS > 50 customers in May 2007 plus 0.14 customers per month for the remainder of 2007. Beginning January 2008, BPI added 3 customer points representing BCP delivery points, and continued the 0.14 customers per month growth for the remainder of 2008.
70. With respect to the forecast of kWh discussed in Paragraph 22 at page 14 of the amended BCP submission, BPI confirms that it did not include consumption related to BCP in its forecast as the IESO did not and does not charge BPI for BCP's consumption; rather BCP settles its invoice for commodity directly with the IESO. The methodology used to forecast the total kWh for the GS>50 class is as follows:
- BPI forecasted the total annual kWh for the GS > 50 class based on the sum of the 12 monthly kWh forecasts.
 - BPI did not include kWh for the 3 BCP delivery points in the 2008 total. The IESO did not and does not charge BPI for the kWh consumed by BCP.
71. With respect to the forecast of kW set out in Table 2 – Summary of Brantford Evidence – at page 14 of the amended BCP submission, BPI forecast the total kW for 2007 based on actual kW for January through May plus the forecast kW for the remaining months of 2007. BPI did not include kW for BCP in the 2007 forecast kW total. While BPI was paying the IESO for kW related charges, BPI was collecting monies related to the kW charges from the GS > 50 customers excluding BCP delivery points. BPI included the 3 BCP delivery points in the kW total beginning with January 2008.
72. In Paragraph 23 at page 15 of its amended submission, BCP asserts that there is a “similar” under forecast in the kW projection. This assertion carries forward the incorrect assumptions inherent in BCP's analysis of the customer number and kWh forecasts. For clarity, the methodology used by BPI to forecast kW (demand), and accepted by the Board in BPI's 2008 EDR Application, is as follows:
- BPI forecasted the 2008 kWh based on the forecast number of GS > 50 customers excluding the BCP delivery points and a Normalized Average Customer for the

class. BPI forecast each month's kWh for the class. BPI summed the twelve monthly kWh values to forecast the annual kWh.

- BPI forecasted the 2008 kW based on the average kW/kWh for the GS > 50 class over the 2002 – 2007 period. Each month's forecast kWh was multiplied by the average kW/kWh in order to forecast the monthly kW. Added to each month's forecast was the corresponding month's forecast of the BCP kW.
- BPI used actual data for the BCP delivery points in order to forecast the kWh associated with the three delivery points. BPI determined an average kW/kWh over the 2002 – 2007 period for the BCP delivery points. BPI forecast the monthly kW for the BCP delivery points by multiplying this average kW/kWh with the forecast kWh for the delivery points.
- **UNDER FORECAST REVENUE ATTRIBUTABLE TO BCP**

73. In Paragraph 48(d), Page 24 of its amended submission, BCP notes that BPI, in response to Board staff interrogatories, indicated that the cost of distribution service to BCP would be \$300,000 per annum rather than the BCP's estimated amount of \$487,256 (from the original BCP motion material). At paragraph 9 of BCP's amended Notice of Motion of October 16, 2009, BCP has now advised that its estimated amount is \$462,755. To clarify, the \$300,000 in annual distribution charges referred to in the response to the Board staff interrogatory was derived from BPI's Cost Allocation Information Filing and referred specifically to costs related to distribution services. BCP's estimate of annual cost includes other costs included in the customer bill such as retail transmission rates and regulatory asset rate riders. BPI further notes that in its 2009 IRM submission (EB-2008-0162), BPI has agreed to, and the Board in its decision has approved, the removal of the regulatory asset rate riders from the BCP bill. In fact, based on the billing summary set out in Attachment 4 and referred to in Paragraph 22 above, the \$300,000 in distribution-related charges mentioned in the interrogatory is very close to the actual amount billed to BCP on account of distribution charges.

- **MISMATCH OF RATE ORDER AND APPLICATION**

74. At Paragraph 48(e), at Page 25 of its amended submission, BCP states that "The rate classification in the Rate Order does not provide a rate description for customers with a demand in excess of 5,000 kW or account for the exception that BCP and one other

customer have loads in excess of 5,000 kW.” BPI submits that despite the presentation on the Schedule of Rates and Charges, BPI sought and received Board approval to apply its GS>50 kW rate to its embedded distributor and large customer. BPI further notes that in its 2008 EDR Application (at Exhibit 9, Tab 1, Schedule 6, Page 1 of 2), BPI provided for a General Service greater than 50 kW class that did not have an upper limit of 4,999 kW.

- **DISTRIBUTION DEMAND CHARGES**

75. At Paragraph 48(f), Page 25 of its amended submission, BCP states that “The application states that it (distribution demand charge) will be used to bill distributor demand charges only. This statement is unclear. Brantford has imposed Transmission Network and Connection charges and Charges for Regulatory Assets.” BPI submits that it is billing BCP as a General Service > 50 kW customer and as such, has included all relevant charges related to that rate class except for retail transmission rates at the Colborne Street West 64M25 and Colborne Street East 64M27 connection points. The matter of Retail Transmission charges at the Colborne Street West and East connection points is discussed in further detail below in Paragraphs 93 to 106. As previously noted and discussed in further detail below in Paragraph 79, BPI has agreed to remove the regulatory asset rate riders from the BCP invoices.
76. In Paragraph 5, page 3 of its amended submission, BCP states that “BCP was invoiced and paid for Retail Transmission Network and Connection charges for the Powerline Road Station since it was put into service through May 2008.” BPI confirms that it has invoiced BCP as a GS>50kW customer and BCP has paid for retail transmission services at that location beginning February 17, 2007 for a period retroactive to December 2005 when the Powerline Municipal Transformer Station was put into service. Not only has BCP paid those invoices for the period of December 2005 to May 2008 but BCP has paid for transmission at the GS > 50 kW rate and BCP continues to acknowledge in its submission that the BPI’s retail transmission rates have been calculated appropriately. This clearly indicates that BCP has consented to those charges and to the basis for them.

- **POINTS WHERE BRANTFORD IS HOST (Paragraph 48(g), Page 25):**

77. As discussed above, BPI acknowledges that BCP is embedded at three connection points. BPI further notes that in its response to Board staff interrogatory 10.1, BPI advised that BCP is embedded to BPI at three connection points, as follows:

“10.1 Ref: Exhibit 1/Tab 1/Schedule 12

a. Please provide a brief description of BPI’s facilities that are used totally or in part by the embedded distributor Brant County Power Inc.

RESPONSE:

There are three, 27.6 KV BPI feeders that are partially used to feed Brant County Power embedded load:

1. PM1 . from Powerline MTS
2. M25 . from Brantford TS
3. M27 . from Brantford TS”

78. Accordingly, any error alleged by BCP was corrected in the 2008 EDR interrogatory process.

- **REGULATORY ASSET CHARGE (Paragraph 48(h). Page 25):**

79. As discussed above, BPI has agreed to, and the Board has approved in its Decision in BPI’s 2009 IRM application, the removal of charges related to regulatory asset rate riders. BPI has prepared and issued an invoice reversing such charges back to May 1, 2008.

- **LACK OF PROPER ALLOCATION OF EXPENSES**

80. In its amended submission (Paragraph 48(i), Pages 25-27), BCP has assembled a table that purports to be a comparative analysis of some OM&A costs related to BPI’s 2008 Test Year taken from its Application against OM&A costs filed in response to Board Staff IR 10.3(a). BCP concludes that “These numbers just do not reconcile with each other or logic.” In comparing the response to IR 10.3(a) with the 2008 EDR Application, BPI submits that BCP is comparing two different sets of numbers which are not directly

comparable. BPI notes that the OM&A costs discussed in the response to Board Staff IR 10.3 were taken from BPI's Cost Allocation Information Filing and reflect the 2006 trial balance generated in BPI's 2006 rates case. That trial balance effectively reflects 2004 costs adjusted by 2005 Tier 1 adjustments. The figures used for the 2008 Test Year represent a forecast of OM&A costs for 2008, and it would not be reasonable to expect the two sets of figures to be equal.

81. Moreover, BPI notes that as it did not apply for new rate classes in its 2008 EDR Application but requested rate treatment using its existing rate classes, it did not utilize the results of its Cost Allocation Information Filing in the 2008 EDR Application to support the creation of new rate classes. That is, the comparison of 2008 Test Year costs with the Cost Allocation Information Filing data is not relevant as BPI did not apply for the creation of a new rate class.

- **MISCELLANEOUS OTHER MATTERS RAISED BY BCP**

82. In Paragraph 33 of its amended submission, BCP advises that the initial invoice from BPI for embedded distribution services was incorrect. BPI acknowledges that the initial invoice did not include a transformer allowance or primary metering credit. On its own initiative, BPI corrected the invoices in BCP's favour to provide the primary metering credit and transformer allowance. At the same time, BPI requested that BCP review its invoices pertaining to embedded distribution services at the Jennings Road connection point as those invoices to BPI were similarly incorrect. BCP has subsequently corrected those invoices going back to August 2007.

- **REVIEWING AND VARYING THE BOARD'S DECISION IN BPI'S 2008 RATES CASE AT THIS TIME WILL RESULT IN BPI UNDER RECOVERING ITS REVENUE REQUIREMENT FOR THE PERIOD OF 3RD GENERATION IRM.**

83. BCP's key issue appears to be that it believes that it should not be charged for distribution service as a General Service > 50 kW customer. BCP acknowledges in its notice of motion that BPI should receive compensation for the services it provides to BCP, but argues that as a result of a proper allocation of costs the resultant rate

would be lower and therefore just and reasonable. BCP has not suggested a rate in its motion, but appears to have looked at the distribution rates of three other LDCs with an embedded distributor class and determined that a similar rate would be preferable. As discussed in Paragraphs 57 to 62, above, the CNDHI existing embedded distribution rate results in a revenue to cost ratio of 15 per cent which, if adjusted to recover 100 per cent of costs, would be comparable to the revenues attributable to BPI's rate treatment for BCP as a GS>50kW customer; the ETPC embedded distribution rate appears to be structurally similar to BPI's GS>50kW rate; and there is insufficient information about the revenues attributable to KWHI's embedded distribution rate for it to serve as a suitable comparator in this case. Absent a more specific rate proposal from BCP, BPI is unable to quantify the impacts of a change in rate treatment for BCP.

84. BPI submits that it is not correct for BCP to suggest, as it has (see BCP amended submission, Paragraph 64 (c), Page 32), that BPI will necessarily recover forgone revenue over time. BPI submits that if a rate treatment different from and less than the current GS>50 kW rate treatment for BCP is approved, BPI will experience a revenue shortfall for the period of 3rd Generation IRM.
85. Even if the Board establishes a deferral or variance account to track the difference between the revenue contemplated in its 2008 Rate Order and whatever rate BCP may be required to pay, BPI is not aware that any guarantees exist with respect to a distributor's ability to clear the balance of a deferral or variance account of this kind at a later date.
86. BPI submits that, as indicated by the Board in its decision in BPI's 2008 Application, it is most appropriate to address the matter of rate classification for embedded distribution in the context of the Board's Rate Design proceeding. In no event should this be addressed prior to BPI's next cost-of-service rebasing application.

BPI HAD AUTHORITY TO BEGIN CHARGING BCP FOR DISTRIBUTION SERVICES BEGINNING MAY 1, 2008.

87. In its amended submission, BCP asserts that the Board's interim rate order continued the status quo from BPI's 2007 rate order and as a result, BCP argues, BPI had no authority to charge BCP its GS>50kW to 4,999kW rate. (See Paragraphs 28 and 29, page 17)
88. BPI submits that as BCP was an existing customer of BPI's dating back to October 2005 and absent a specific embedded distribution rate, BPI applied an existing rate class to this existing customer beginning May 1, 2008. That is, BPI maintained the status quo with respect to its current, approved rates but applied the 2007 rates to an existing customer that it had not been billing for a period of 2.5 years. It is not typical for a distributor to seek the permission of the Board to apply an existing rate class to an existing customer.
89. Further BPI has invoiced and BCP has paid for transmission costs at the embedded connection point, PM1 at the Powerline MTS for the period commencing December 2005.
90. Although BPI is of the view that it had legal authority to invoice BCP as an existing customer, BPI clarified its rate treatment of BCP as an existing GS>50 kW customer in its 2008 EDR Application.
91. BPI notes that BCP has been a customer of BPI since October 2005 and during that period up to May 1, 2008, BCP has not paid for distribution services. BPI submits that it was reasonable for BCP to begin paying for distribution service, and as of May 1, 2008, BPI applied its then-current GS > 50 kW rate to its existing customer, BCP.
92. Further, BPI notes that as discussed above, BCP has been invoicing BPI for embedded distribution services at the Jennings Road connection since August 2007 at its GS>50 kW rate and BPI is not aware that BCP has received specific approval from the Board for this rate treatment. Nevertheless, BPI has paid these charges as it is appropriate that BCP be compensated for the distribution services that it provides to BPI.

- **BCP SHOULD BE REQUIRED TO PAY RETAIL TRANSMISSION CHARGES RELATING TO THE THREE BPI FEEDERS BY WHICH BCP IS SERVED FOR THE ENTIRE PERIOD SINCE BPI ASSUMED OWNERSHIP OF THOSE FEEDERS.**
93. As noted above, BCP has been embedded within the BPI system since 2005, when BPI acquired the host distribution assets (three feeders) serving BCP from Hydro One. As those assets are connected to the Hydro One transmission system at three points, BPI has been paying for transmission service at the three points since it acquired the assets. BPI has charged BCP for retail transmission service in respect of one of the three feeders for the period beginning December 2005, but has determined that it inadvertently did not charge BCP for transmission service at the other two points.
94. BCP does not deny that it is liable for payment for retail transmission service at the three points; it does not dispute the charges calculated by BPI; and it does not dispute that these charges are based on BPI's Board-approved GS > 50 kW Retail Transmission Service Rate. BPI suggests that it would be difficult for BCP to dispute BPI's use of its GS > 50 kW Retail Transmission Service Rate now, since it was paying that rate in respect of one of the feeders for the period commencing almost four years ago. BCP seeks to limit the period in respect of which BPI may recover retail transmission charges that were inadvertently not recovered previously. However, the Board's Retail Settlement Code provides (in part) that where a billing error, from any cause, has resulted in a consumer or retailer being under billed, and where Measurement Canada has not become involved in the dispute, the distributor shall charge the consumer or retailer with the amount that was not previously billed; that in the case of an individual residential consumer who is not responsible for the error, the allowable period of time for which the consumer may be charged is two years; and that for non-residential consumers or for instances of wilful damage, the relevant time period is the duration of the defect. BPI submits that there is no basis for BCP's request that the Board limit its liability for retail transmission service charges.
95. In April 2009, while preparing for the hearing in BCP's motion, both BCP and BPI identified an issue with respect to payment of retail transmission rates at the Colborne

Street East and Colborne Street West connection points. As previously noted, BCP has been billed and paid for retail transmission services at the Powerline connection point for the period dating back to December 2005 when that station went into service.

96. BCP, with BPI's concurrence, requested and received an adjournment in this proceeding in order that BCP could obtain information from the IESO and Hydro One Networks Inc. and that both BCP and BPI could explore this matter further.
97. As required by Procedural Order No. 3, BCP reported back to the OEB on May 15, 2009 advising that it confirmed that it had not been paying for retail transmission services at the Colborne East and Colborne West connection points after January 2006 (following BPI's acquisition of the corresponding Hydro One feeders).
98. BCP has raised certain matters in relation to retail transmission service, and BPI will address them here.
99. To begin, BPI wishes to address BCP's Table 6 – Summary of Network and Connection Charges – at pages 28 to 29 of its amended submission. In comparing the BCP table with BPI's Attachment 4, BPI has identified the following three matters:
 - (a) The column headings in BCP's Table 6 are reversed. The information shown by BCP for Colborne East appears to relate to Colborne West, and vice versa;
 - (b) The amounts shown by BCP are for transmission charges only and do not include GST; and
 - (c) There is a correction required in respect of certain of the amounts shown in BCP's Table 6.
 - (i) BPI believes that Table 6 was prepared using information provided to BCP by BPI during their discussions regarding transmission following the adjournment of this proceeding in April of this year. It appears that information regarding network charges for certain months was based on off-peak demand rather than on-peak demand. Using on-peak demand for

those months results in a reduction in retail transmission charges payable by BCP in the amount of \$745.60. The corrections are set out in the following table:

TABLE 3

DATE	CONNECTION POINT	BCP SUBMISSION TABLE 6 [A]	BPI ADJUSTMENT ATTACHMENT 4 [B]	CHANGE [A-B]
		NETWORK	NETWORK	
April 2007	Colborne Street East	\$17,680.59	\$17,339.21	\$341.38
October 2007	Colborne Street West	\$6,326.53	\$6,138.16	\$188.37
February 2008	Colborne Street West	\$6,607.35	\$6,528.63	\$78.72
May 2008	Colborne Street East	\$19,421.45	\$19,350.14	\$71.31
December 2008	Colborne Street West	\$6,076.50	\$6,010.68	\$65.82
Total				\$745.60

- (ii) It appears that information regarding network charges for two other months was based on the use of kW rather than demand rather than 90% kVA on-peak demand to calculate the Network Service Charge and the Transformation Connection Service Charge. This results in an increase in retail transmission charges payable by BCP in the amount of \$\$69.50. The corrections are set out in the following table:

TABLE 4

DATE	CONNECTION POINT	BCP AMENDED SUBMISSION. TABLE 6		BPI ADJUSTMENTS. ATTACHMENT 4		CHANGE [(A+B)-(C+D)]
		NETWORK [A]	CONNECTION [B]	NETWORK [C]	CONNECTION [D]	
August 2007	Colborne Street West	\$7,245.10	\$6,128.36	\$7,273.58	\$6,152.45	(\$52.57)
July 2008	Colborne Street West	\$8,385.00	\$7,092.56	\$8,394.17	\$7,100.32	(\$16.93)
Total						(\$69.50)

(d) At Paragraph 50, Page 32 of its amended submission, BCP states that “Further, BCP is unsure whether its volumes would significantly impact the rate being charged by Brantford”. BPI notes that using the methodology approved by the Board in recent rate cases, including BPI’s 2008 EDR application, BCP’s payments and not its volumes would impact BPI’s retail transmission rates.

- **BPI has never issued an invoice for RTRs at Colborne East and West. [Page 29, Paragraph 51]**

100. The Retail Settlement Code does not distinguish among causes for billing errors. The Code requires distributors to charge consumers for the amount not previously billed where a billing error, from any cause, has resulted in the underbilling. However, for the Board’s assistance, BPI offers the following background.
101. Hydro One changed the transmission billing for the Powerline feeder (12M13) effective December 1, 2005 and for the Colborne West (64M25) and Colborne East (64M27) feeders effective February 1, 2006. At those times the quantities of electricity that formed the basis for retail transmission charges billed by Hydro One to BCP were added to the BPI transmission bill. While there should have been a corresponding billing of transmission by BPI to BCP, this billing did not occur. This constitutes a billing error on the part of BPI.

- **BCP does not disagree that it is liable for such charges commencing September 1, 2008, but BCP seeks to limit the period in respect of which it is liable for the charges [Page 29, Paragraphs 52 to 55(h)]**

102. Not only is BCP liable for transmission charges from September 1, 2008, but it is liable for transmission charges from the time that BCP became a retail transmission customer of BPI. In the case of the Powerline station, that was December 2005. In the case of the Colborne East and Colborne West lines, that was February of 2006. As discussed above, BPI erred in failing to bill BCP for retail transmission service commencing at that time, but section 7.7 of the Board's Retail Settlement Code makes it clear that where a billing error, from any cause, has resulted in a consumer or retailer being under billed, and where Measurement Canada has not become involved in the dispute, the distributor shall charge the consumer or retailer with the amount that was not previously billed; that in the case of an individual residential consumer who is not responsible for the error, the allowable period of time for which the consumer may be charged is two years; and that for non-residential consumers or for instances of wilful damage, the relevant time period is the duration of the defect. BPI submits that there is no basis for BCP's request that the Board limit its liability for retail transmission service charges. As BCP is a non-residential consumer, BPI is required to charge BCP the unbilled amounts for the entire period of the billing error. BCP, as a licensed distributor serving thousands of customers, is not an unsophisticated consumer. BPI submits that BCP is not among the customers identified in the Retail Settlement Code as qualifying for a limitation in respect of the recovery period.
103. BPI also notes that until November 2008, when it reduced its retail transmission rates, BCP would have been recovering retail transmission charges from its customers that would have reflected transmission services received through the assets that are the subject of this proceeding. That is, up to November 2008 when the OEB approved an application by BCP to reduce its Retail Transmission Rates, BCP would have been recovering retail transmission costs from its customers in respect of the three BPI delivery points. This is because BCP's retail transmission charges – the retail transmission charges it billed its customers – would have been based on the retail transmission charges it would have been

paying Hydro One in respect of those three points. The difference between what BCP was paying for transmission in respect of those points from the time BPI commenced providing retail transmission service to BCP and the amount that BCP was billing its customers would have been booked to appropriate variance accounts, and that money should still be available to BCP for payment to BPI, because BCP has not, to BPI's knowledge, cleared those variance accounts. BPI is not aware of any effort by BCP to inquire as to why BCP's retail transmission charges would have decreased significantly as of February 2006 at Colborne East and West. It apparently simply continued to overcollect Retail Transmission charges from its customers for another 2½ years.

104. BPI notes that as of October 2009 (this will be billed in November 2009), it has added Retail Transmission charges for the Colborne East and Colborne West connection points to BCP's bill. BPI did not commence billing for RTRs during the period that this matter was under discussion with BCP due to the ongoing discussions. The November bill will cover Retail Transmission Charges for the period of September 1, 2008 through October 2009. BPI is billing for this period now because BCP has acknowledged that they are liable for charges commencing September 1, 2008. BPI maintains that BCP is liable for Retail Transmission charges dating back to February 2006 for Colborne East and West, and upon the Board's confirmation will issue an invoice to BCP for all previously unbilled months. However, there is no reason to refrain from billing BCP for the period in respect of which it has acknowledged its liability.

- **BCP has requested, if required, an exemption from Section 7.7 of the RSC in respect of the duration which BPI can reach back and charge BCP. [Page 3, Paragraph 1(i) of the amended Notice of Motion,]**

105. BPI submits that there is no basis for such an exemption. BCP collected retail transmission charges from its customers on the basis that it was paying Hydro One for those charges. BCP has received retail transmission services since market opening. For the period of December 2005 to the present in respect of the Powerline station, and February 2006 to the present in respect of Colborne East and Colborne West, BCP has received those services from BPI. The Retail Settlement Code is clear, and the retail

transmission charges payable in respect of these services have been collected by BCP – all that remains is for BCP to remit them to BPI, the party that provided the service to BCP. There is no prejudice to BCP's customers – they have already paid for their transmission service. If BCP overcollected from its customers and underpaid the provider of the retail transmission service, the overpayments would not have already been returned to BCP's customers. This is because BCP has not cleared its Retail Settlement Variance Accounts since its 2006 distribution rate application, and the effective date of those balances for the purposes of the BCP's Regulatory Asset application (required to be made in conjunction with its 2006 distribution rate application) was December 31, 2004 – this predated BPI's ownership of the feeders. The payment of anything less than the full amount owing for these services represents a windfall to BCP, and should not be permitted by the Board.

106. BPI also notes that transmission charges are pass-through costs to its customers. Any monies owed by BCP to BPI on account of transmission services paid for by BPI in respect of retail transmission service provided to BCP are owed back to BPI's customers and not to the its shareholders. Accordingly, to the extent that BCP is relieved from its obligation to pay transmission charges, this is a cost that will be borne by BPI's other customers. BPI submits that it would not be appropriate for BPI's other customers to subsidize BCP.

CONCLUSION

107. As noted above, BCP is pursuing a request for special treatment for itself by way of a motion to review the Board's Decision and Order in the Application at the same time as a Board-initiated rate design consultation is, in part, addressing the rate treatment of embedded distributors on a province-wide basis.
108. BCP could have proceeded with its originally scheduled rebasing for 2008, at which time it could have incorporated the BPI distribution charges into its revenue requirement and rates; BCP could have participated in BPI's 2008 EDR Application; BCP could have rebased for 2009, but again BCP delayed its cost of service application; BCP could have

rebased for 2010, but again BCP delayed its cost of service application; BCP could have sought an adjustment from the Board concurrently with its 2009 IRM application that would have permitted it to pass the BPI rates on to its customers, but it has not done that. Any of those options would have avoided this proceeding and the costs associated with it.

109. BCP applied for a motion to review well in excess of 20 calendar days from the date of the decision as required under s. 42.03 of the Rules. Such a limitation period provides an important level of certainty around OEB rate decisions so that distributors can move ahead and begin executing their plans without worrying that the relevant rate decision may be subject to review some 3, 6 or 12 months down the road. Absent a compelling justification for discarding this limitation period, BPI submits that the OEB should enforce its limitation period strictly and deny the motion as being out of time. BCP is a licensed distributor familiar with the OEB's Rules. With BPI's 2009 rates approved, this matter carries forward the uncertainty into another rate year. Additionally, as BPI's submission indicates, the issues that BCP raises with respect to BPI's 2008 Application do not speak to the merits of the issue of BCP's rate treatment and, in fact, are incorrect.
110. BCP has not paid BPI for any distribution services since July 7, 2008; BCP has not paid BPI for any retail transmission services at the Powerline connection point since July 7, 2008; and BCP has not paid BPI for any retail transmission services at Colborne East or Colborne West since February 2006. The amounts outstanding for distribution and retail transmission are as follows:
- Powerline Road – distribution and transmission services: \$178,234.20
Colborne Street West – distribution and transmission services: \$651,847.24; and
Colborne Street East – distribution and transmission services: \$1,736,001.20;
Total amount outstanding: \$2,566,082.64.
111. The treatment of BCP as an embedded distributor was addressed over a year ago in BPI's 2008 EDR Application. Specifically for BPI, the embedded distributor rate design issue was the subject of interrogatories and submissions; and the Board accepted BPI's proposal to defer the issue to its next rebasing application and

directed BPI to charge the GS > 50 kW rate to the embedded distributor (i.e. BCP). The Board also directed BPI to inform itself as to developments in the Board's Rate Design proceeding, and BPI is monitoring that proceeding.

112. With respect to Retail Transmission charges, there is no issue as to BCP's obligation to pay these charges, and BCP has accepted the method of calculation of the charges. BCP has acknowledged that it must pay retail transmission charges dating back to September 2008, so that there is no issue as to BCP's liability for the period commencing September 1, 2008. However, BCP has in fact collected retail transmission charges from its customers on account of transmission services provided by BPI for the period between the acquisition of the feeders and September 2008. As BCP has received the service from BPI; as BCP has been paid by its customers for the service; and as the Retail Settlement Code requires BPI to charge BCP for the transmission service for the duration of the billing error, BPI submits that there is no basis for relieving BCP from its obligation to pay BPI in full for all retail transmission service provided by BPI since BPI acquired the three feeders from Hydro One.
113. BPI respectfully requests that the Board reject BCP's motion, and confirm that:
- (a) BCP must pay BPI in full for all distribution service provided by BPI from May 1, 2008 at BPI's General Service > 50 kW rate; and
 - (b) BCP must pay BPI in full for all retail transmission service provided by BPI since BPI acquired the three feeders from Hydro One at BPI's General Service > 50 kW rate.

ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 5TH DAY OF NOVEMBER, 2009

BORDEN LADNER GERVAIS LLP

Original Signed by James C. Sidlofsky

James C. Sidlofsky

Counsel to Brantford Power Inc.

ATTACHMENT 1
REFERENCE: PARAGRAPH 3



EB-2007-0698

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

AND IN THE MATTER OF an application by Brantford Power Inc for an order approving or fixing just and reasonable rates and other charges for the distribution of electricity for the 2008 rate year.

BEFORE: Paul Vlahos
Presiding Member

Bill Rupert
Member

DECISION

Brantford Power Inc. ("Brantford" or "the Company") is a distributor of electricity that operates within the City of Brantford. The Company is 100% owned by Brantford Energy Corporation, which in turn is 100% owed by the City of Brantford. The Company contracts services from the City of Brantford.

Brantford is one of over 80 electricity distributors in Ontario that are regulated by the Board. In 2006, the Board announced the establishment of a multi-year electricity distribution rate-setting plan for the years 2007-2010. In an effort to assist distributors in preparing their applications, the Board issued the *Filing Requirements for Transmission*

and Distribution Applications on November 14, 2006. Chapter 2 of that document outlines the filing requirements for cost of service rate applications, based on a forward test year, by electricity distributors.

On May 4, 2007, as part of the plan, the Board indicated that Brantford would be one of the electricity distributors to have its rates rebased in 2008. Accordingly, the Company filed a cost of service application based on 2008 as the forward test year. In accordance with the Board's plan, Brantford was to file its application and evidence by August 15, 2007 to provide sufficient time so that its new rates can be implemented May 1, 2008. Brantford's application was received by the Board on December 20, 2007.

The Board assigned the application file number EB-2007-0698 and issued a Notice of Application and Hearing dated January 9, 2008. The Board approved the intervention of the School Energy Coalition ("SEC"). SEC was active in submitting interrogatories and argument. Board staff also posed interrogatories and made submissions. Brantford's reply argument was received on June 17, 2008.

The full record is available at the Board's offices. The Board has chosen to summarize the record to the extent necessary to provide context to its findings.

RATE BASE

For a distributor, rate base consists of net fixed assets (gross fixed assets minus accumulated depreciation and any contributed capital) plus an allowance for cash working capital. Net fixed assets are determined as the average of the beginning and the end year values, and reflect capital additions for the test year. The Board's guidelines stipulate a level of cash working capital equal to 15% of the sum of OM&A controllable expenses and the cost of power. The cost of power consists of the commodity cost of power and transmission charges.

The Board deals below with the following matters: expenditures on smart meters; expenditures on conventional meters; expenditures on other projects; and, working capital.

Expenditures on Smart Meters

The Company currently has a smart meter adder of \$0.28 per month per metered customer included in the monthly service charge and proposed to continue this adder at the same level.

In response to Board staff interrogatory #5.2a, the Company stated that it does not intend to install any smart meters in 2008, but that it is planning to do so in 2009. Costs associated with smart metering activities are being recorded in Variance Account 1555.

Board Findings

Unlike some other distributors (for example, Lakefront and PUC Distribution), Brantford is not forecasting installation of any smart meters during the 2008 test year. For this reason, the Board finds that the Company's proposal to continue the existing \$0.28 per month per metered customer is appropriate and is therefore approved.

It is unclear from the record whether the Company has included any expenditures associated with smart meters in rate base or in its revenue requirement in general. If it has, the Company is directed to remove these in preparing its Draft Rate Order. Until a further order by the Board, expenditures associated with smart meters shall be recorded in Variance Account 1555, which shall be cleared at a later time.

Expenditures on Conventional Meters

The table below shows the capital expenditures associated with installing new conventional meters for new customers or replacing expiring conventional meters.

Meter-related Capital Expenditures

	Number of Meters	Capital Expenditures
Residential and General Service < 50 kW meter seal expirations	2,026	\$157,872
Meters for new customer connections, non-demand type meters and other-meter-related equipment	1,104	\$289,589
Total	3,130	\$447,461

Source: Brantford's Reply Submission, page 24, June 17, 2008

Board staff calculated that over half of the proposed installations are for new customer connections and the other half because of seal expiries. Board staff expressed concern that meters with seal-expiring dates are being replaced with conventional meters, which will in turn will be replaced soon by smart meters and will therefore be stranded. SEC shared Board Staff's concerns.

The Company submitted that it has an obligation to maintain compliance with the legal requirements of Measurement Canada.

Board Findings

As the Board has stated in other decisions¹, an expired meter does not necessarily require replacement of the meter; rather, the meter will be subject to further testing. The Board notes Brantford's statement that it would consider making an application to Measurement Canada for Temporary Permission to maintain in place the meters whose seals have expired pending the determination of smart meter implementation in its service area. The Board considers this to be not only a prudent approach but a necessary step for the Company to take.

Rather than including the \$157,872 in capital expenditures in replacing the 2,026 expired meters with conventional meters as the Company proposed in the event that the Company does not receive Measurement Canada approval, the Board directs the Company to exclude these expenditures for the purposes of setting 2008 rates. For additional clarity, operating costs related to meter seal verification are legitimate costs and should continue to be included in 2008 rates.

The remaining \$289,589 in capital expenditures for metering is accepted by the Board for setting 2008 rates.

Other Capital Expenditures

Using Exhibit 2/Tab 3/Schedule 1, pages 12, 22, and 32, the Company's response to Board staff interrogatory #3.3a, and the Company's reply submission, paragraphs 65 and 75, the table below shows the capital expenditures for 2008, with prior years since 2006, excluding expenditures for replacing expired meters in 2008.

	2006	2007 Bridge	2008 Test
Capital Expenditures excluding Smart meters and Metering	\$5,297,935	\$5,429,489	\$4,863,642
Capital Expenditures excluding smart meters and Replacement of Expired-Seal Meters	N/A (not available)	N/A	\$5,153,231

Board staff noted that the Company has provided a capital budget extending to 2013 but the Company acknowledged that it does not have an Asset Management Plan.

In its reply submission, the Company noted that while it currently does not have a formal asset management plan, it undertakes asset condition reviews as a normal business

¹ See, for example, the Board's Decision on Lakefront Utilities Inc.'s 2008 distribution rate application considered in file EB-2007-0761, pages 12-15.

practice. The Company also noted that it intends to develop a formal asset management plan for future capital spending.

Board Findings

The Board finds that the Company has reasonably substantiated its proposed capital expenditures in areas other than those commented earlier by the Board and such expenditures are therefore approved for ratemaking purposes. For additional clarity, the Board approves 2008 capital expenditures of \$5,153,231 for setting 2008 rates.

Working Capital

Elsewhere in this Decision, the Board makes adjustments to the proposed controllable OM&A expenses. Therefore, the cash working capital will need to be recalculated to reflect these adjustments.

In Chapter 2 of the Board's filing requirements for distributors, the Board suggests that, when filing, the cost of power will be that available from the most recent Board-approved Regulated Price Plan ("RPP"). In the Board's view, there are benefits and no cost for the electricity distribution sector and for the Board to have one common cost of commodity power forecast. As long as the Board is required to produce a cost of power forecast in its responsibility to set RPP prices, and to the extent that the Board's forecast covers a period which can subsume in whole or in large part the test period for setting distribution rates, it makes good sense to utilize that forecast. Applying individual efforts by each distributor can lead to inconsistencies among distributors, can be expensive and is unnecessary. The Navigant forecast used by the Board to set RPP prices for May 1, 2008 onward covers most of the Company's test year filing. The Board prefers that the use of Navigant's forecast prices should be used in this case and it so finds. The Board directs the Company to reflect in its re-calculation of cash working capital an all-in supply cost of \$0.0545/kWh derived from the Board's Price Report issued April 11, 2008.

OPERATING COSTS

Operating costs include OM&A expenses, depreciation and amortization expenses, payments in lieu of taxes (PILs), and any transformer allowance payments to customers. PILs taxes are proxies for capital and income taxes that, otherwise, would have to be paid if the distributor was not owned by a municipality or the Ontario government.

The final PILs tax allowance for ratemaking purposes is determined after the Board makes its findings on other relevant parts of the Company's application.

Operating costs also include interest charges on the Company's debt. These are dealt with in the cost of capital section of the Decision.

The Board deals below with the following issues: Controllable OM&A expenses; and, PILs.

Controllable OM&A Expenses

The table below shows the components of the proposed controllable OM&A expenses for 2008 and compares them with previous years.

Controllable OM&A Expenses (\$)

	2006 Board-Approved	2006 Actual	2007 Bridge Year	2008 Test Year
Operations	580,929	793,192	1,176,926	1,090,412
Maintenance	2,006,136	1,521,089	1,870,016	1,884,681
Billing and Collecting	905,817	1,900,231	2,145,847	2,302,509
Community Relations	446,549	326,422	190,140	139,091
Administrative and General Expenses	3,437,561	1,984,087	2,634,367	2,783,384
Total Controllable Expenses	7,376,992	6,525,021	8,017,296	8,200,077

The issues raised by Board staff and SEC were related to the areas of: Compensation; Purchase of Services; Shared Services; and, Regulatory Costs. These concerns and the Company's responses are summarized below.

By way of general comment, SEC noted that in comparing 2006 Board-approved OM&A to 2006 actual, consideration should be given for the fact that the Company changed its overhead capitalization policy resulting in lower OM&A costs and increasing capital expenditures.

Compensation

The Company's evidence showed a proposed increase of about \$700,000 or 14% in total aggregated compensation costs from 2006 actual to 2008 proposed. Board staff invited the Company to clarify certain inconsistencies in the information presented. Also,

Board staff noted that there is a significant differential in the Board-approved and actual level in 2006 and invited the Company to comment on that difference and whether it is the driver for the 2008 level. SEC stated that it shared Board staff's concerns regarding inconsistencies in the Company's evidence.

SEC expressed concern that the Company is essentially treating increases in salary incurred by the service provider, the City of Brantford, as if they were increases in its own internal compensation costs. It is not clear, according to SEC, from the Services Agreement how these costs are passed on.

In its reply submission, the Company noted that the Total Aggregated Compensation Costs table was not updated to reflect final costs and that Board staff's calculations are correct.

The Company explained other differences as a result of the estimation process and the attempt to directly respond to the interrogatories.

The Company explained the difference in the 2006 Board-approved and actual amounts being the result of:

- Annual economic adjustments for 2005 and 2006;
- Outcomes of the salary re-evaluation for management and non-union staff which were implemented as at January 1, 2006; and
- Increases in staff complement.

Purchase of Services

The Company purchased \$2.5 million in services in 2006 and projected purchases of \$3.3 million in 2008 (approximately 40% of total controllable expenses), a 34% increase in the two-year period. Of these, the costs associated with the City's direct services are projected at \$2.898 million in 2008, an increase of \$778,000 or 37% since 2006. The City's direct services are for operations and maintenance, electricity engineering, metering and settlement, administration and regulatory affairs.

Board staff expressed concern that there is not enough evidence or clarity in the evidence to support the significant increases proposed by the Company.

SEC noted the Company's response to SEC's interrogatory #17a to the effect that the Company has budgeted an additional \$132,000 "for repairs and maintenance to the distribution system deferred from previous years as a result of cost containment activities" and submitted that ratepayers in 2008 should not have to pay for work that should have been done in the past.

SEC noted that the Service Agreement with the City stipulates that, in addition to the direct and indirect costs, a further 10% of such costs shall be paid to the City. SEC noted that the Company characterized this mark up as an approximation for “market conditions” in the actual Service Agreement and submitted that this mark up is contrary to the Board’s Affiliate Relationships Code. SEC also submitted that, in future, if the Company seeks to recover costs that are largely based on costs allocated from its affiliate, the Company should include detailed costs from its affiliate to support these costs as prescribed in the Board’s Affiliate Relationships Code.

With respect to the \$132,000 expense mentioned above, the Company submitted in its reply argument that it is appropriate to include this expense in 2008 when the work is performed.

With respect to the 10% mark-up, the Company argued that such remuneration represents the fair market value for the services it receives from its affiliate pursuant to the current Service Agreement. It noted that its Transfer Pricing Study under way will be completed in 2009 and that the Service Agreement stipulates compliance with the Board’s Affiliate Relationships Code. In this regard, and in the context of the new section 2.3.4.3 of the updated Affiliate Relationships Code to be effective August 16, 2008, the Company will be providing in its next rebasing application detailed cost information of its affiliate in support of the Company’s claimed costs.

Shared Services

The shared services charged to the Company by the City increased from \$4.1 million in 2006 to \$4.7 million in 2008, a 15% increase. The increase for 2008 compared to 2006 was attributed to cost increases in the areas of customer services, IT services (31%) and property management (30%).

Board staff expressed concerns with the substantial increases and the lack of justification in the Company’s evidence to support such increases.

Regulatory Costs

The Company’s 2008 regulatory costs are proposed at \$274,093 for regulatory staffing and \$115,000 for external regulatory services (legal and consulting services).

Both Board staff and SEC suggested that the external regulatory costs incurred in 2008 for mounting the 2008 cost of service application should be amortized over three years.

The Company noted in its reply submission that the costs associated with its 2008 rates application up to December 31, 2007 was \$96,073 and all these costs were paid in 2007. To the end of May 2008, the costs were \$68,435 and the Company anticipated

that there would be further costs of approximately \$26,000. The Company proposed to reflect in rates \$115,000 for external regulatory costs.

The Company indicated that costs incurred to date for external services used in the 2008 rates application are \$164,508 with an estimated final cost of \$190,508.

The Company submitted that it has not amortized the regulatory expenses amount of \$115,000 as it expects to spend similar levels during the 3rd Generation IRM process. It noted that its costs will include a smart meters application, a transfer pricing study, a study for cost allocation improvements, code compliance reviews and other preparatory work for its next rate base application.

Board Findings

While the proposed increase in controllable OM&A expenses in 2008 is only 2.3% compared to the 2007 bridge year, the increase is 25.7% from 2006 actuals. This is an excessive increase. Utilities are at risk for excessive bridge year spending levels if they rely on them as a base for test year spending.

Board staff and SEC noted in their submission that in certain OM&A expense areas the Company failed to provide sufficient information or adequate explanations to justify an overall increase of 25.7% in OM&A expenses. As well, they noted a number of discrepancies in the Company's evidence.

It is understandable that some utilities making a forward test year cost of service application for the first time would be uncertain as to the nature of and quality of the evidence that is required to support their proposals. However, as the Board has noted in other decisions², a proposal itself is not evidence of anything. What is needed is clear evidence that demonstrates the need for an expenditure request to be reflected in rates and a demonstration of prudence of that request.

In this case, it cannot be said that the evidence in support of the OM&A elements of the application was clear and persuasive, especially so given the relatively large increase in revenue requirement sought by the Company. The Board found the Company's evidence to be unclear and wanting in several areas, most notably in the areas that were raised as concerns by Board staff and SEC. Given that this is the Company's first attempt at a forward test year cost of service application, and because it falls within this early stage of the incentive rate mechanism plan, the Board is prepared to extend some latitude in this case with the understanding that the Company's quality of evidentiary support will improve in the future.

² For example, Norfolk Power Distribution Inc. Decision EB-2007-0753, May 26, 2008, pages 8-9.

Typically, past spending is a good indication of the normal pattern of OM&A expenses for a utility. By examining past spending it is possible to put a utility's proposal in a useful and informative context. That is not to say that past spending is determinative of appropriate spending levels going forward. A utility may have reasonable spending plans which are sharply increased or decreased from year-to-year. This can occur for a variety of reasons, both within and outside the control of the utility.

In this case, the Board examined the historic spending pattern of the utility and it shows that year over year spending from 2002 to 2006 increased at a considerably more modest levels than the very sharp increase in the bridge year over 2006 actual of 22.9%. In the Board's view, OM&A spending should be relatively smooth from year to year and the evidence did not adequately substantiate that such a large increase in that year, at least not to the degree that can be considered commensurate with the magnitude of the increase reported.

Accordingly the Board will approve an increase in OM&A spending of an amount equivalent to 15% over the 2006 actuals. This represents a 2008 Test Year level of Controllable Expenses of \$7.504 million, a reduction of \$693,303 from the proposed level of \$8.201 million. This rate of increase in OM&A for 2008 over 2006 generally falls within the ranges found appropriate by the Board in other 2008 cost of service applications that were not settled and were adjudicated by the Board.

The Board-approved Controllable OM&A spending for ratemaking purposes is an envelope approach. The specific OM&A line item expenses will be managed by the Company as it sees fit. The Company will be accountable for the decisions it makes in prioritizing its spending plans within the envelope as it supports its historic spending as a basis for its proposed revenue requirement in its next rate rebasing application.

Payments in Lieu of Taxes (PILs)

Adjustments for Interest Expense

Board Staff noted that the Company will pay more interest than the Board's deemed structure permits. In its calculation of PILs, the Company added back the higher forecast interest expense and deducted the lower permitted interest expense, thereby raising taxable income and increasing the allowance for PILs in rates. Board staff noted that this treatment was not accepted for the Oshawa PUC Networks Inc. application³. The reason that treatment was not accepted is that the pre-tax income used as the starting point for the regulatory tax calculation is after deduction of deemed interest. Thus, there is no need for the adjustment proposed by the Company. Similarly, SEC noted that Halton Hills Hydro Inc. had proposed the same treatment and subsequently altered its

³ Oshawa PUC EB-2007-0710 Rate Order, May 8, 2008.

calculation to address SEC's concern that Halton Hills would be over-leveraging itself, which the Board accepted⁴.

In its reply submission, the Company agreed to remove the interest expense addition and deduction in finalizing the allowance for PILs.

Regulatory Assets and PILs

In calculating the 2008 PILs provision, the Company included in taxable income the forecast net decrease in its regulatory assets of \$1,204,054. Board staff submitted that this treatment does not reflect the guidance provided by the Board in the 2006 EDR Handbook. In that regard, Board staff noted that, in the Board's decision on PUC Distribution Inc.⁵, the Board denied increasing regulatory taxable income through the addition of movements, or recoveries, in regulatory assets.

In its reply, Brantford submitted that it is appropriate to include the higher PILs provision in the 2008 revenue requirement because of the manner in which related reductions in PILs prior to May 1, 2006 were treated. Brantford noted that there was a fundamental change in the Board's PILs true up requirements in 2006. The Company submitted that the new PILs true up regime, which became effective May 1, 2006, did not provide the necessary transitional measures relating to the reversal of PILs-related true up variances that were created pre-May 2006.

Before May 1, 2006, Brantford credited the tax savings arising from increases in regulatory assets to deferral account 1562 for future disposition. Brantford argued that because the tax savings in those earlier periods were credited to a deferral account and were not for the benefit of the Company, it would be unfair to require the Company to bear the taxes payable when those regulatory assets decline.

In Brantford's view, the appropriate treatment would be to record taxes payable attributable to reversals of pre-May 1, 2006 regulatory asset balances in account 1562. The Company noted that the Board has not permitted any additional entries to account 1562 since April 30, 2006. Therefore, the Company proposed to include the PILs provision in its 2008 revenue requirement.

Board Findings

The Board has announced its intention to review the 2008 applications of seven distributors to dispose of the balances in the PILs account 1562. This PILs variance account was used for the period 2001 through April 30, 2006. The combined proceeding would likely include a review of the evidence and methodology of the prior PILs regime

⁴ Halton Hills Hydro Inc. EB-2007-0696 Decision, March 27, 2008, pages 8-9.

⁵ PUC Distribution Inc. EB-2007-0723 Decision, January 8, 2008, page 4.

and should deal with the issues described by Brantford in the instant proceeding. While Brantford did not request disposition of its 1562 account in this application, the outcome of the PILs combined proceeding will be applied to all electricity distributors.

The test year PILs tax allowance or proxy to be included in rates should reflect the forecast PILs tax exposure on base distribution income in the application. This is the position advocated by distributors in other cases, where applicants have submitted that changes in deferral or regulatory asset balances should not be included in the determination of test year PILs or taxes. In its reply submission, Brantford has introduced new information that was not tested by parties during the hearing and the Board appreciates the Company's attempt to clarify its position on a complex issue.

The Board does not approve Brantford's proposed treatment of regulatory assets in its PILs calculation. The appropriate forum for the issues raised by the Company is the Board's pending proceeding on account 1562. Until that proceeding is concluded, there is no basis for the Board to deviate from the findings it has made in other cases where the same issue has been identified.⁶ The Company shall remove the various amounts related to regulatory assets, including the Global Adjustment, from the computation of the test year PILs tax allowance. Brantford can track any variance that it believes to be correct, intervene in the combined PILs proceeding, and apply to the Board in a future application if its evidence can support its position.

Change in Tax Legislation

On December 13, 2007 the Ontario government issued an Economic Outlook and Fiscal Review. The document included corporate tax measures to reduce income tax on small businesses and to modify aspects of the capital tax calculations. The legislation, Bill 44, received Royal Assent on May 14, 2008. The effective date for the decrease in the capital tax rate from 0.285% to 0.225% was changed retroactively to January 1, 2007.

In response to Board staff's interrogatory #7.2(a), Brantford indicated that it was aware of the 0.225% reduced rate proposed by the government. The Company stated that this lower rate was not substantively enacted at the time of its application to the Board and it used the 0.285% rate. In response to interrogatory #7.1(b) related to the income tax rate, the Company stated that it will be amending the rate to the current enacted rate when it files its Draft Rate Order.

⁶ For example, Enwin Utilities EB-2007-0522 Decision, pages 4-5; PUC Distribution, EB-2007-0723 Decision, page 4; Enersource Hydro Mississauga EB-2007-0706 Decision (settlement agreement page 16).

Board Findings

Brantford shall reflect in its Draft Rate Order the new combined income tax rate for 2008 of 33.5%; the Ontario capital tax exemption amount of \$15 million and the new rate of 0.225%; and, the new applicable CCA class rates.

LOAD FORECAST

The Company's load forecast was developed using a normalized average consumption ("NAC") estimate for a given rate class multiplied by a customer count forecast for that rate class. The NAC value is based on 2004 consumption data that was generated by Hydro One using Hydro One's weather normalization model for the cost allocation initiative previously undertaken by the Board. The Company's 2008 load forecast is based on a forecast of customer growth using historical data from 2002 to 2006 and projected data for 2007 and 2008.

Board staff observed that the Company's methodology utilized only a single year of weather-normalized historical load to determine the future load. Board staff noted that this assumed that no CDM improvements had occurred over the past few years and that none were expected in the immediate future, and might therefore result in an overestimation of load. SEC shared Board staff's concerns.

In its reply submission, the Company stated that it is premature to comment on a multi-year normalization approach at this time pending the completion of its review of alternative methods to the single-year normalization used in the application.

Board Findings

The Board accepts the Company's customer forecast. The Board also accepts the Company's use of 2004 weather normalized data. The Board has noted Board staff's concerns, but the process to obtain this data was an intensive effort for all parties involved and the proposal is leveraging the value of this work. The Company has not expressed concern that its load may be overestimated.

OTHER MATTERS

In this section, the Board deals with the following issues: Retail Transmission Service Rates; and Line Losses.

Retail Transmission Service ("RTS") Rates

On October 17, 2007, the Board issued its EB-2007-0759 Rate Order, setting new Uniform Transmission Rates for Ontario transmitters, effective November 1, 2007. The

Board approved a decrease of 18% to the wholesale transmission network rate, a decrease of 28% to the wholesale transmission line connection rate, and an increase of 7% to the wholesale transformation connection rate.

On October 29, 2007, the Board issued a letter to all electricity distributors directing them to propose an adjustment to their RTS rates to reflect the new Uniform Transmission Rates for Ontario transmitters effective November 1, 2007. The objective of resetting the rates was to minimize the prospective balance in variance accounts 1584 and 1586 and also to mitigate intergenerational inequities.

Brantford proposed to reduce its rates for Retail Transmission Rate – Network Service (“RTR-N”) and Retail Transmission Rate – Line and Transformation Connection Service (“RTR-C”) by 16% and 14% respectively.

Board Findings

The Board finds Brantford’s proposal reasonable and accepts it.

Line Losses

In its original application, the Company proposed a Total Loss Factor of 1.0305 for Primary Metered Customers <5000kW and 1.0409 for Secondary Metered Customers <5000kW⁷. In response to a Board staff interrogatory, Brantford revised its request for Total Loss Factor for Secondary Metered Customers <5000kW to 1.0373. Based on this revised proposed Total Loss Factor and a Supply Facilities Loss Factor of 1.0045, the Distribution Loss Factor was derived to be 1.0326. In its reply submission, the Company clarified that the correct Distribution Loss Factor based on an averaging of losses in its distribution system for the 5-year period 2002 to 2006 is 1.0373, resulting in a further revised proposed Total Loss Factor of 1.0420 for Secondary Metered Customers <5000 kW.

Board Findings

The Board approves the proposed Total Loss Factor of 1.0420 for Secondary Metered Customers <5000kW. Reflecting a ratio of 0.99 between the primary and secondary factors in the Company’s original application, the Board approves a Loss Factor for Primary Metered Customers <5000kW of 1.0316.

CAPITALIZATION / COST OF CAPITAL

The Board’s guidelines for capitalization and cost of capital components are set out in its *Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for*

⁷ There are no rate classifications with demand >5000kW

Ontario's Electricity Distributors dated December 20, 2006 (the "Board Report"). The Board Report sets out the formulas and policy guidelines to be used to determine capitalization of rate base, the return on equity and the deemed costs of long term and short term debt and sets out the process by which these figures will be updated. Brantford had proposed an overall cost of capital based on the following capitalization and cost of capital components:

Proposed 2008 Capital Structure and Cost of Capital

Capital Component	% of Total Capital Structure	Cost (%)
Short-Term Debt	4.0	4.47
Long-Term Debt	49.3	6.04
Common Equity	46.7	8.57
Total	100.0	

The Board announced updated cost of capital parameters on March 7, 2008. In setting the ROE for the establishment of 2008 rates, the Board has used the Consensus Forecasts and published Bank of Canada data for January 2008, in accordance with the Board's guidelines. In fixing new rates and charges for Brantford, the Board has applied the policies described in the Board Report. Based on the final 2007 data published by *Consensus Forecasts* and the Bank of Canada, the Board has established the ROE to be 8.57%.

The Board Report also established that the short-term debt rate should be updated using the methodology in section 2.2.2 of the Board Report. The Board has set the short-term debt rate at 4.47% using data from *Consensus Forecasts* and the Bank of Canada for January 2008.

The Board Report also established that the deemed long-term debt rate should be updated using the methodology in Appendix A of the Board Report. The deemed long-term debt rate acts as a proxy for or ceiling on the allowed debt rate for new, affiliated or variable rate debt, and may be applicable for establishing the embedded cost of debt in the test year period depending on the nature of the distributor's debt financing. The Board has set the deemed long-term debt rate at 6.10% based on data from Consensus Forecasts and TSX Inc. for January 2008.

Board Findings

The Board approves the capitalization of rate base and cost of capital as proposed by the Company. The deemed capital structure of 53.3% long-term debt and 46.7% equity complies with the Board's direction to phase in a target 60:40 debt:equity ratio. The

proposed cost rate for short term and rate of return on common equity are consistent with the Board's direction. The proposed cost for long term debt reflects the Company's actual cost rate and is below the Board's updated deemed long-term debt rate of 6.10%.

COST ALLOCATION AND RATE DESIGN

The Company determined its total service revenue requirement to be \$18,649,709. The total revenue offsets in the amount of \$1,422,329 reduce the Company's base service revenue requirement to \$17,277,380 to be recovered from base rates.

Rate Classes

The Company is a host to one embedded distributor, Brant County Power, and also serves one large customer with demand greater than 5000 kW.

Board staff noted that the Company did not propose separate rate classifications for these loads; rather, they are being served within the GS>50 kW rate class.

With respect to the large customer, the Company noted that the customer is new in this size range and the Company did not want to jeopardize the timing of its application for 2008 rates by designing and implementing a new rate class. The Company proposed that it would undertake a cost allocation study to support the establishment of a large user rate class for its next rate rebasing.

With respect to the embedded distributor, Brantford clarified in response to an interrogatory that it intends to begin billing the embedded distributor in the 2008 rate year, and will do so by using the GS>50 kW rate classification. Board staff submitted that host distributors should be proposing a rate for embedded distributors, but noted that the practice of using the General Service rate is not unusual.

Board Findings

The Board accepts as reasonable the Company's proposal to defer the rate classification matter for the time of its next rebasing application. The Board notes that the issue of rates for embedded distributors is in the scope of a study currently underway at the Board (EB-2007-0031), the Rate Design study. The Board expects Brantford to keep itself informed as to potential developments through that process.

Revenue to Costs Ratios

The results of a cost allocation study are presented in the form of revenue to cost ratios. The Company filed results of a cost allocation study in the Informational Filing EB-2007-0001 as shown in Column 1 in the table below, based on its 2006 approved revenue requirement and rates. In its current application, the Company proposed the same

revenue to cost ratios for its rate classes shown in column 2 in the table below. The Board's target ranges contained in the Board's Cost Allocation Report for Electricity Distributors, dated November 28, 2007 (the "Cost Allocation Report"), are shown in column 3.

Revenue to Cost Ratios (%)

	Informational Filing / Run 2 Col 1	Per Application Col 2 (same as Col 1)	Board Target Range Col 3
Residential	91	91	85 – 115
GS < 50 kW	83	83	80 – 120
GS > 50 kW	140	140	80 – 180
Street Lighting	37	37	70 – 120
Sentinel Lighting	10	10	70 – 120
Unmetered Scattered Load (USL)	110	110	80 – 120
Back Up/Standby	116	116	N/A

Column 2 shows that two rate classes (Street Lighting and Sentinel Lighting) remain outside the Board's target range shown in Column 3.

With respect to the Street Lighting rate class, Board staff noted that in other situations similar to Brantford's the Board has directed that the rates be increased to reach the Board's target range in two or three years.

SEC argued that the rates for the Street Lighting and Sentinel Lighting rate classes should be increased to yield revenue to cost ratios of 100% and the ratio for the GS>50kW rate class should decrease to 120% in 2008 and 100% in 2009.

In its reply submission, the Company revised its proposal. It proposed to:

- set the 2008 rates for the Street Lighting and Sentinel Lighting rate classes so that the revenue to cost ratios will move by 50% toward the bottom of the Board's target ranges;
- achieve the remainder of the shift to the bottom of the Board's target ranges in two equal increments in the years 2009 and 2010; and

- apply the additional revenues from the Street Lighting and Sentinel Lighting rate classes to the GS>50 kW rate class since it is the rate class that it is over-contributing the most.

Board Findings

As the Board has noted in the Cost Allocation Report, cost causality is a fundamental principle in setting rates. However, observed limitations in data affect the ability or desirability of moving immediately to a revenue to cost framework around 100%. The Board's target ranges are a compromise until such time as data is refined and experience is gained.

In other decisions, the Board has adopted the general principle that, where the proposed ratio for a given class (Column 2) is above the Board's target range (Column 3), there should be a move of 50% toward the top of the range from what was reported in its Informational Filing (Column 1). None of Brantford's classes are in this situation. Where the revenue to cost ratios in the Informational Filing (Column 1) are below the Board's ranges (Column 3), the rates for 2008 shall be set so that the ratios for these classes shall move by 50% toward the bottom of the Board's target ranges.

The Board therefore accepts the Company's revised revenue to cost ratio proposals.

DEFERRAL AND VARIANCE ACCOUNTS**Disposition**

The following table shows the deferral and variance account balances Brantford has sought to recover in its application. The balances are as of December 31, 2006 plus interest to April 30, 2008. (The balances in parentheses denote credit to customers)

Deferral and Variance Accounts Proposed for Disposition

Account #	Account Name	Balance Requested For Disposition
1508	Other Regulatory Assets	\$89,919
1525	Miscellaneous Deferred Debits	\$7,898
1550	Low Voltage Variance	(\$217,343)
1565	CDM	(\$89,823)
1566	CDM - Contra	(\$1,450)
1571	Pre-Market Opening Energy	(\$333,319)
1580	RSVA - WMSC	(\$2,422,484)
1582	RSVA – One Time WMS	\$333,033
1584	RSVA - RTNC	\$615,321
1586	RSVA - RTCC	(\$1,071,809)
1588	RSVA - Power	\$783,232
1518	RCVA - Retail	\$19,363
1548	RCVA - STR	\$320,252
TOTAL		(\$1,967,210)

Brantford proposed to refund the net balance to ratepayers over one year through rate riders.

Board staff noted that the Company has not provided the Continuity Statement that is necessary to confirm the balances requested for disposition.

On June 10, 2008, the Company provided this information with the explanation that its omission was inadvertent.

RSVA and RCVA accounts

Under section 78 (6.1) of the Ontario Energy Board Act 1998, the Board is obligated to review each quarter the balance in Account 1588, RSVA – Power. The Board recently announced that it intends to launch an initiative on a review and disposition process. The Board also indicated that it is considering extending this initiative to include all the RSVA accounts. The Board, therefore, does not approve clearance of these accounts at this time.

The Board's announced review noted above may also include RCVA accounts. For that reason, the Board finds that it would be appropriate to await the outcome of this initiative and therefore will not order disposition of the Company's RCVA accounts in this proceeding.

CDM accounts

Board staff noted that, as the CDM accounts are tracking accounts for 3rd Tranche CDM activities which were expected to continue till September 2007 and the reported balances are only as of December 31, 2006, it would be premature to dispose of these balances at this time.

In its reply submission, the Company noted that the \$89,823 balance consists of a debit balance of \$1,450 representing the balance in the 3rd Tranche CDM spending and a credit balance of \$91,273 representing the net recoveries and expenditures for Brantford's Incremental CDM program approved in the 2006 rates case. The Company noted that the Incremental CDM program ended April 30, 2007 and the actual credit balance as of April 30, 2008 is now \$90,996 rather than \$91,273. According to the Company, the principal reasons for the variance in the 2007 CDM spending were lower than projected uptake by customers for certain programs and lower than budgeted costs for certain other programs.

Board Findings

On the basis of the Company's explanation, the Board finds that it is not premature to dispose of the balances in this proceeding related to the incremental CDM programs.

However, the Board will not order disposition of the balances related to the 3rd Tranche CDM spending. Reporting on these expenditures is done through an annual process separate from this rate proceeding. The policy and methodology of disposing of residual 3rd Tranche spending has not been finalized and therefore ordering disposition of these balances would be premature.

Therefore, the Company is ordered to clear only the \$90,996 in account 1556 associated with incremental CDM spending.

Pre-Market Opening account

Board staff raised questions whether the 2004 balances in account 1571 are correct and, by association, the balances in certain other accounts, such as account 1590.

In its response submission, the Company set out the derivation of the balance in account 1571 and submitted that it is the correct balance.

Board Findings

The Board accepts the proposed balance in account 1571 on an interim basis. However, the Board is concerned with the information provided on the record to support the requested disposition of this variance account and other regulatory accounts.

Due to this concern, the Board will approve proposed clearance of account 1571. By this Decision, the Board informs the Board's Chief Regulatory Auditor ("CRA") of this situation and suggests that an audit review may assist the Board in determining how best to finalize the amounts in this account and other impacted accounts. When the CRA has concluded a review of these accounts, and depending upon the CRA's conclusions, the Board will determine whether it is necessary to order a different final disposition.

Request for Expanding Definition of Account 1592

The Company requested that account 1592 – PILS and Variance for 2006 and subsequent years be expanded to include the impact of PILs and taxes arising from non-discretionary changes in Generally Accepted Accounting Principles ("GAAP") due to the introduction of International Financial Reporting Standards ("IFRS") or changes to the Board's Accounting Procedures Handbook ("APH").

Board staff and SEC submitted that any changes will be generic to all distributors and should be dealt with if and when they arise. In its reply submission, the Company withdrew its request.

Board Findings

The Board accepts the Company's withdrawal of its original proposal. This is a generic matter that would apply to all distributors. In this regard, by letter dated May 8, 2008 the Board informed stakeholders of the commencement of a consultation process to deal with the matter of transitioning to International Financial Reporting Standards.

IMPLEMENTATION MATTERS

The Board has made numerous findings throughout this Decision. These are to be appropriately reflected in a Draft Rate Order prepared by the Company.

The Board issued an Interim Rates Order on April 21, 2008 declaring rates interim as of May 1, 2008. However, the Company was more than four months late in filing its application and did not adhere on several occasions to the Board's directed timelines during the proceeding, resulting in further delays. Given the time that is typically required to settle matters before the final Rate Order can be issued, the Board has determined that the effective date of the new rates shall be September 1, 2008. The current rates therefore shall continue to be effective until August 31, 2008. For additional clarity, the revenue deficiency arising from this Decision from May 1, 2008 to August 31, 2008, is not recoverable from customers. Given this effective date, the rate riders in connection with the disposal of the balances in the deferral/variance accounts shall be calculated in such manner so that they will reflect full recovery of the balances from September 1, 2008 to April 30, 2009.

The September 1, 2008 effective date is predicated on the Company complying with the timelines set out at the end of this Decision and its Draft Rate Order properly reflects the Board's findings. Should these not be reasonably adhered to, the effective date may be further delayed.

In filing its Draft Rate Order, it is the Board's expectation that the Company will not use a calculation of a revised revenue deficiency to reconcile the new distribution rates with the Board's findings in this Decision. Rather, the Board expects the Company to file detailed supporting material, including all relevant calculations showing the impact of this Decision on the Company's proposed revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates. The Draft Rate Order shall also include customer rate impacts and detailed calculations of the revised variance account rate riders.

A Rate Order will be issued after the processes set out below are completed.

1. The Company shall file with the Board, and shall also forward to SEC, a Draft Rate Order attaching a proposed Tariff of Rates and Charges reflecting the Board's findings in this Decision, within 14 days of the date of this Decision.
2. SEC may file with the Board and forward to the Company any responses to the Company's Draft Rate Order within 20 days of the date of this Decision.
3. The Company shall file with the Board and forward to SEC responses to any comments on its Draft Rate Order within 26 days of the date of this Decision.

A cost awards decision will be issued after the steps set out below are completed.

4. SEC shall file with the Board and forward to the Company their respective cost claims within 26 days from the date of this Decision.
5. The Company may file with the Board and forward to SEC any objections to the claimed costs within 40 days from the date of this Decision.
6. SEC may file with the Board and forward to the Company any responses to any objections for cost claims within 47 days of the date of this Decision.

The Company shall pay the Board's costs of, and incidental to, this proceeding upon receipt of the Board's invoice.

DATED at Toronto, July 18, 2008

ONTARIO ENERGY BOARD

Original Signed By

Paul Vlahos
Presiding Member

Original Signed By

Bill Rupert
Member

ATTACHMENT 2
REFERENCE: PARAGRAPH 3



EB-2007-0698

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

AND IN THE MATTER OF an application by Brantford
Power Inc. for an order approving or fixing just and
reasonable rates and other charges for the distribution of
electricity for the 2008 rate year.

BEFORE: Paul Vlahos
Presiding Member

Bill Rupert
Member

RATE ORDER

Brantford Power Inc. ("Brantford" or "the Company") is a licensed distributor of electricity providing service to consumers within the city of Brantford. Brantford filed an application with the Ontario Energy Board for an order or orders approving or fixing just and reasonable rates for the distribution of electricity and other charges, to be effective May 1, 2008. The Board assigned file number EB-2007-0698 to the application.

The School Energy Coalition ("SEC") requested and was granted intervenor status.

The Board issued an Order on April 21, 2008 declaring Brantford's current rates interim, effective May 1, 2008. The Board issued its Decision on Brantford's application on July 18, 2008. In the Decision, the Board ordered the effective date of the new rates to be

September 1, 2008. The Board noted that disposition of deferral account balances would be over an 8-month period from September 1, 2008 to April 30, 2009. The Board ordered Brantford to file a Draft Rate Order reflecting the Board's findings.

Brantford filed its Draft Rate Order on July 31, 2008. While SEC had the opportunity to file comments within 6 days from the date of the filing of the Draft Rate Order, the Board did not receive any comments from SEC. Subsequent to the filing, at the request of Board staff, Brantford provided additional information.

The Board has reviewed the information provided in the final revised Draft Rate Order and the proposed Tariff of Rates and Charges. The Board accepts Brantford's calculation of the Deferral Account Rate Riders to dispose the balances over the specified 8-month period. The Board is satisfied that the Tariff of Rates and Charges accurately reflects the Board's Decision.

For completeness of the regulated charges, the Board has included in the Tariff of Rates and Charges the charges pertaining to services provided to retailers or consumers regarding the supply of competitive electricity, which are referenced in Chapter 12 of the 2006 Electricity Distribution Rate Handbook.

THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix "A" of this Rate Order is approved, effective September 1, 2008, for electricity consumed or estimated to have been consumed on and after such date.
2. The Tariff of Rates and Charges set out in Appendix "A" of this Order supersedes all previous distribution rate schedules approved by the Ontario Energy Board for Brantford Power Inc. and is final in all respects, except for the Standby Power rates which are approved on an interim basis.

3. Brantford Power Inc. shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

DATED at Toronto, August 29, 2008

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Appendix “A”

To The Rate Order Arising from Decision

EB-2007-0698

Brantford Power Inc.

August 29, 2008

Brantford Power Inc.

TARIFF OF RATES AND CHARGES

Effective September 1, 2008

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2007-0698

APPLICATION

- The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Codes, Guidelines or Orders of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.
- No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code, Guideline or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.
- This schedule does not contain any rates and charges relating to the electricity commodity (e.g. the Regulated Price Plan).

EFFECTIVE DATES

DISTRIBUTION RATES – September 1, 2008 for all consumption or deemed consumption services used on or after that date.
SPECIFIC SERVICE CHARGES – September 1, 2008 for all charges incurred by customers on or after that date.

RETAIL SERVICE CHARGES – September 1, 2008 for all charges incurred by retailers or customers on or after that date.

LOSS FACTOR ADJUSTMENT – September 1, 2008 unless the distributor is not capable of prorating changed loss factors jointly with distribution rates. In that case, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

SERVICE CLASSIFICATIONS

Residential

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers.

General Service Less Than 50 kW

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW.

General Service 50 to 4,999 kW

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW.

Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone boots, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load.

Standby Power

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service.

Sentinel Lighting

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light.

Street Lighting

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photocells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved OEB street lighting load shape template.

Brantford Power Inc.

TARIFF OF RATES AND CHARGES

Effective September 1, 2008

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2007-0698

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	11.31
Distribution Volumetric Rate	\$/kWh	0.0133
Deferral Account Rate Rider – effective until April 30, 2009	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0051
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	24.02
Distribution Volumetric Rate	\$/kWh	0.0062
Deferral Account Rate Rider – effective until April 30, 2009	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 4,999 kW

Service Charge	\$	303.21
Distribution Volumetric Rate	\$/kW	2.6861
Deferral Account Rate Rider – effective until April 30, 2009	\$/kW	(0.2928)
Retail Transmission Rate – Network Service Rate	\$/kW	1.7828
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5443
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	11.86
Distribution Volumetric Rate	\$/kWh	0.0071
Deferral Account Rate Rider – effective until April 30, 2009	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Standby Power – APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).	\$/kW	1.6450
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Brantford Power Inc.

TARIFF OF RATES AND CHARGES

Effective September 1, 2008

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2007-0698

Sentinel Lighting

Service Charge (per connection)	\$	1.19
Distribution Volumetric Rate	\$/kW	5.6862
Deferral Account Rate Rider – effective until April 30, 2009	\$/kW	(0.2530)
Retail Transmission Rate – Network Service Rate	\$/kW	1.6649
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4423
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	0.49
Distribution Volumetric Rate	\$/kW	2.0711
Deferral Account Rate Rider – effective until April 30, 2009	\$/kW	(0.2362)
Retail Transmission Rate – Network Service Rate	\$/kW	1.6457
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4257
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Specific Service Charges

Customer Administration		
Arrears certificate	\$	15.00
Easement letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect charge - At Meter – during regular hours	\$	65.00
Disconnect/Reconnect charge - At Meter – after regular hours	\$	185.00
Disconnect/Reconnect charge - At Pole - during regular hours	\$	185.00
Disconnect/Reconnect charge - At Pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Temporary Service – Install & remove – underground – no transformer	\$	300.00
Temporary Service – Install & remove – overhead – with transformer	\$	1000.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Allowances		
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Brantford Power Inc.

TARIFF OF RATES AND CHARGES

Effective September 1, 2008

**This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors**

EB-2007-0698

Retail Service Charges (if applicable)

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0420
Total Loss Factor – Secondary Metered Customer > 5,000 kW	N/A
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0316
Total Loss Factor – Primary Metered Customer > 5,000 kW	N/A

ATTACHMENT 3
REFERENCE: PARAGRAPH 10

**EXTRACT FROM
ONTARIO ENERGY BOARD
STAFF DISCUSSION PAPER. RATE CLASSIFICATION FOR ELECTRICITY
DISTRIBUTION CUSTOMERS. EB-2007-0031
Dated January 29, 2009**

Embedded Distributors

Staff proposes that embedded distributors be treated as customers of similar size. Both distributors and customer groups suggested in consultation that there is essentially no difference in demand drivers. It is not clear that the differences in customer-related costs (e.g. customer service, collection and bad debts) is sufficiently different from other large customers for a separate class. [Page 19]

ATTACHMENT 4
REFERENCE: PARAGRAPH 22

Account #			
82681-003	POWERLINE RD		
	COUNTY PWR MS2-FEEDER		
	Usage for December 2005	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.4658	2549	\$3,736.32
Transmission Network	1.769	2549	\$4,509.18
Distribution Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$494.73
Total			\$8,740.23
	Usage for January 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.4658	2404	\$3,523.78
Transmission Network	1.769	2404	\$4,252.68
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$466.59
Total			\$8,243.05
	Usage for February 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.4658	2296	\$3,365.48
Transmission Network	1.769	2312	\$4,089.93
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$447.32
Total			\$7,902.73

	Usage for March 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.4658	2181	\$3,196.91
Transmission Network	1.769	2210	\$3,909.49
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$426.38
Total			\$7,532.78
	Usage for April 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.4658	1872	\$2,743.98
Transmission Network	1.769	1904	\$3,368.18
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$366.73
Total			\$6,478.89
	Usage for May 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	2093.65	\$3,743.24
Transmission Network	2.1137	2093.65	\$4,425.35
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$490.12
Total			8658.71

	Usage for June 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	1763.44	\$3,152.85
Transmission Network	2.1137	1763.44	\$3,727.38
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$412.81
Total			\$7,293.04
	Usage for July 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	2166.51	\$3,873.50
Transmission Network	2.1137	2166.51	\$4,579.35
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$507.17
Total			\$8,960.02
	Usage for August 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	2209.31	\$3,950.03
Transmission Network	2.1137	2209.31	\$4,669.82
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$517.19
Total			\$9,137.04

	Usage for September 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	1499	\$2,680.06
Transmission Network	2.1137	1513.8	\$3,199.72
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$352.79
Total			\$6,232.57
	Usage for October 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	1769	\$3,162.80
Transmission Network	2.1137	1769	\$3,739.14
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$414.12
Total			\$7,316.06
	Usage for November 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	1986	\$3,550.77
Transmission Network	2.1137	1986	\$4,197.81
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$464.91
Total			\$8,213.49

	Usage for December 2006	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	2348	\$4,197.99
Transmission Network	2.1137	2348	\$4,962.97
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$549.66
Total			\$9,710.62
	Usage for January 2007	Bill Mailed- February 19, 2007	
	Rate	KW	
Transmission Connection	1.7879	2381	\$4,256.99
Transmission Network	2.1137	2381	\$5,032.72
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$557.38
Total			\$9,847.09
Payment for \$114,266.32 received Mar 16,2007			
	Usage for February 2007	Bill Mailed- March 14, 2007 Payment received- Mar 27, 2008	
	Rate	KW	
Transmission Connection	1.7879	2521	\$4,507.30
Transmission Network	2.1137	2521	\$5,328.64
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$590.16
Total			\$10,426.10

	Usage for	Bill Mailed-April 18, 2007	
	March 2007	Payment received April 30, 2007	
	Rate	KW	
Transmission Connection	1.7879	2290	\$4,094.29
Transmission Network	2.1137	2273	\$4,804.44
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$533.92
Total			\$9,432.65
	Usage for	Bill Mailed-May 17,2007	
	April 2007	Payment received June 4, 2007	
	Rate	KW	
Transmission Connection	1.7879	1906	\$3,407.74
Transmission Network	2.1137	1906	\$4,028.71
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$446.19
Total			\$7,882.64
	Usage for	Bill Mailed-June 18, 2007	
	May 2007	Payment received July 3, 2007	
	Rate	KW	
Transmission Connection	1.7879	1706.35	\$3,050.78
Transmission Network	2.1137	1706.35	\$3,606.71
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$399.45
Total			\$7,056.94

	Usage for	Bill Mailed-July 17, 2007	
	June 2007	Payment received-August 10,2007	
	Rate	KW	
Transmission Connection	1.7879	2040.29	\$3,647.83
Transmission Network	2.1137	2040.29	\$4,312.56
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$477.62
Total			\$8,438.01
	Usage for	Bill Mailed-Aug 20, 2007	
	July 2007	Payment received-September 13,2007	
	Rate	KW	
Transmission Connection	1.7879	2093.63	\$3,743.20
Transmission Network	2.1137	2093.63	\$4,425.31
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$490.11
Total			\$8,658.62
	Usage for	Bill Mailed-Sept 19, 2007	
	August 2007	Payment received-October 9,2007	
	Rate	KW	
Transmission Connection	1.7879	2207	\$3,945.90
Transmission Network	2.1137	2207	\$4,664.94
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$516.65
Total			\$9,127.49

	Usage for	Bill Mailed-October 16, 2007	
	September 2007	Payment received-November 5,2007	
	Rate	KW	
Transmission Connection	1.7879	1972.21	\$3,526.11
Transmission Network	2.1137	1972.21	\$4,168.66
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$461.69
Total			\$8,156.46
	Usage for	Bill Mailed-November 19, 2007	
	October 2007	Payment received-November 30,2007	
	Rate	KW	
Transmission Connection	1.7879	1798	\$3,214.64
Transmission Network	2.1137	1798	\$3,800.43
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$420.90
Total			\$7,435.97
	Usage for	Bill Mailed-Dec 18, 2007	
	November 2007	Payment received- January 24,2008	
	Rate	KW	
Transmission Connection	1.7879	2196	\$3,926.23
Transmission Network	2.1137	2196	\$4,641.69
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$514.08
Total			\$9,082.00

	Usage for December 2007	Bill Mailed-Jan 16, 2008	
		Payment received- Feb 19,2008	
	Rate	KW	
Transmission Connection	1.7879	2408	\$4,305.26
Transmission Network	2.1137	2408	\$5,089.79
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			\$4.48
GST	0.05	0	\$469.75
Total			\$9,869.28
	Usage for January 2008	Bill Mailed-Feb 19, 2007	
		Payment received- Feb 29,2008	
	Rate	KW	
Transmission Connection	1.7879	2444	\$4,369.63
Transmission Network	2.1137	2444	\$5,165.88
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			\$63.57
GST	0.05	0	\$476.78
Total			\$10,075.86
	Usage for February 2008	Bill Mailed-Mar 17, 2008	
		Payment received- April 10,2008	
	Rate	KW	
Transmission Connection	1.7879	2405	\$4,299.90
Transmission Network	2.1137	2405	\$5,083.45
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			\$54.42
GST	0.05	0	\$469.17
Total			\$9,906.94

	Usage for March 2008	Bill Mailed-April 16, 2008 Payment received-May 5,2008	
	Rate	KW	
Transmission Connection	1.7879	2179.06	\$3,895.94
Transmission Network	2.1137	2179.06	\$4,605.88
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			\$0.03
GST	0.05	0	\$425.09
Total			\$8,926.94
	Usage for April 2008	Bill Mailed-May 15,2008 Payment received-May 30,2008	
	Rate	KW	
Transmission Connection	1.7879	1842	\$3,293.31
Transmission Network	2.1137	1842	\$3,893.44
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$359.34
Total			\$7,546.09
	Usage for May 2008	Bill Mailed-June 16, 2008 Payment received-July 7 ,2008	
	Rate	KW	
Transmission Connection	1.7879	1542	\$2,756.94
Transmission Network	2.1137	1542	\$3,259.33
Distribution - Volumetric	2.4818	1542	\$3,826.94
Deferral Account Rate Rider	0.7912	1542	\$1,220.03
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$569.09
Total			\$11,950.96

	Usage for	Bill Mailed-July 16, 2008	
	June 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.7879	1857.1	\$3,320.31
Transmission Network	2.1137	1857.1	\$3,925.35
Distribution - Volumetric	2.4818	1857.1	\$4,608.95
Deferral Account Rate Rider	0.7912	1857.1	\$1,469.34
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$682.13
Total			\$14,324.71
	Usage for	Bill Mailed-Aug 18., 2008	
	July 2008	Payment received-	
This bill included the correction for the transformer allowance for the months of			
of May and June 2008			
Prior to this bill being issued, a credit for \$256.05 was applied for primary metering			
for May and June 2008			
	Rate	KW	
Transmission Connection	1.7879	2001	\$3,577.59
Transmission Network	2.1137	2001	\$4,229.51
Distribution - Volumetric	2.4818	2001	\$4,966.08
Deferral Account Rate Rider	0.7912	2001	\$1,583.19
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance	-0.6	2001	-\$1,200.60
Adjust transformer allowance	for May		-\$915.95
Adjust transformer allowance	for June		-\$1,103.12
Late Payment Charge			\$14.00
GST	0.05	0	\$572.77
Total			\$12,042.10
	Usage for	Bill Mailed-Sept 16, 2008	
	August 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.7879	1774.43	\$3,172.50
Transmission Network	2.1137	1774.43	\$3,750.61
Distribution - Volumetric	2.4818	1774.43	\$4,403.78
Deferral Account Rate Rider	0.7912	1774.43	\$1,403.93
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance	-0.6	1774.43	-\$1,064.66
Late Payment Charge			
GST	0.05	0	\$599.24
Total			\$12,584.03

	Usage for	Bill Mailed-October 16, 2008	
	September 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	1770.59	\$2,734.32
Transmission Network	1.7828	1770.59	\$3,156.61
Distribution - Volumetric	2.6861	1770.59	\$4,755.98
Deferral Account Rate Rider	-0.2928	1770.59	-\$518.43
Distribution - Monthly Service Charge		1770.59	\$302.93
Transformer Allowance	-0.6	1770.59	-\$1,062.35
Late Payment Charge			
GST	0.05	0	\$468.45
Total			\$9,837.51
	Usage for	Bill Mailed-November 18, 2008	
	October 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	1792	\$2,767.39
Transmission Network	1.7828	1792	\$3,194.78
Distribution - Volumetric	2.6861	1792	\$4,813.49
Deferral Account Rate Rider	-0.2928	1792	-\$524.70
Distribution - Monthly Service Charge		1792	\$302.93
Transformer Allowance	-0.6	1792	-\$1,075.20
Late Payment Charge			
GST	0.05	0	\$473.93
Total			\$9,952.62
	Usage for	Bill Mailed-December 15, 2008	
	November 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	2089	\$3,226.04
Transmission Network	1.7828	2089	\$3,724.27
Distribution - Volumetric	2.6861	2089	\$5,611.26
Deferral Account Rate Rider	-0.2928	2089	-\$611.66
Distribution - Monthly Service Charge		2089	\$302.93
Transformer Allowance	-0.6	2089	-\$1,253.40
Late Payment Charge			
GST	0.05	0	\$549.97
Total			\$11,549.42

	Usage for	Bill Mailed January 16, 2009	
	December 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	2418	\$3,734.12
Transmission Network	1.7828	2418	\$4,310.81
Distribution - Volumetric	2.6861	2418	\$6,494.99
Deferral Account Rate Rider	-0.2928	2418	-\$707.99
Distribution - Monthly Service Charge		2418	\$302.93
Transformer Allowance	-0.6	2418	-\$1,450.80
Late Payment Charge			
GST	0.05	0	\$634.20
Total			\$13,318.26
	Usage for	Bill Mailed Feb 17, 2009	
	January 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	2399	\$3,704.78
Transmission Network	1.7828	2399	\$4,276.94
Distribution - Volumetric	2.6861	2399	\$6,443.95
Deferral Account Rate Rider	-0.2928	2399	-\$702.43
Distribution - Monthly Service Charge		2399	\$302.93
Transformer Allowance	-0.6	2399	-\$1,439.40
Late Payment Charge			
GST	0.05	0	\$629.34
Total			\$13,216.11
	Usage for	Bill Mailed March 17, 2008	
	February 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	2316	\$3,576.60
Transmission Network	1.7828	2316	\$4,128.96
Distribution - Volumetric	2.6861	2316	\$6,221.01
Deferral Account Rate Rider	-0.2928	2316	-\$678.12
Distribution - Monthly Service Charge		2316	\$302.93
Transformer Allowance	-0.6	2316	-\$1,389.60
Late Payment Charge			
GST	0.05	0	\$608.09
Total			\$12,769.87

On April 9, a correction was done to reverse the derreral account rate rider from May 1, 2008.
Total credited to account was \$2001.58.

	Usage for	Bill Mailed April 17, 2009	
	March 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	2352	\$3,632.19
Transmission Network	1.7828	2241	\$3,995.25
Distribution - Volumetric	2.6861	2352	\$6,317.71
Deferral Account Rate Rider	-0.2928	2352	-\$688.67
Distribution - Monthly Service Charge		2352	\$302.93
Transformer Allowance	-0.6	2352	-\$1,411.20
Late Payment Charge			
GST	0.05	0	\$607.41
Total			\$12,755.62
April 20, 2009- Bill correction done to reverse the deferral account rate rider for \$732.10 that was billed in error on bill issued of April 17th			
Balance owing on account \$120,815.71			
	Usage for	Bill Mailed	
	April 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	1790	\$2,764.30
Transmission Network	1.7828	1790	\$3,191.21
Distribution - Volumetric	2.6861	1790	\$4,808.12
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	1790	-\$1,074.00
Late Payment Charge			
GST	0.05	0	\$499.63
Total			\$10,492.19
	Usage for	Bill Mailed	
	May 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	1406.79	\$2,307.42
Transmission Network	1.9843	1379.07	\$2,736.49
Distribution - Volumetric	2.6932	1406.79	\$3,788.77
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6		-\$844.07
Late Payment Charge			
GST	0.05	0	\$414.67
Total			\$8,708.01

	Usage for	Bill Mailed	
	June 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	1847.34	\$3,030.01
Transmission Network	1.9843	1847.34	\$3,665.68
Distribution - Volumetric	2.6932	1847.34	\$4,975.26
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6		-\$1,108.40
Late Payment Charge			
GST	0.05	0	\$543.36
Total			\$11,410.64
	Usage for	Bill Mailed	
	July 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	1532.48	\$2,513.57
Transmission Network	1.9843	1532.48	\$3,040.90
Distribution - Volumetric	2.6932	1532.48	\$4,127.28
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6		\$0.00
Late Payment Charge			-\$919.49
GST	0.05	0	\$396.73
distribution reveral-primary metering			-\$548.36
tranmission connection			-\$328.73
Transmission Network			-\$379.59
Transformer Allowance			\$124.21
Total			\$8,331.25
	Usage for	Bill Mailed	
	August 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	1696.75	\$2,783.01
Transmission Network	1.9843	1696.75	\$3,366.86
Distribution - Volumetric	2.6932	1696.75	\$4,569.69
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6		-1018.05
Late Payment Charge			
GST	0.05	0	\$500.31
Total			\$10,506.55

	Usage for	Bill Mailed	
	September 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	1274.35	2090.19
Transmission Network	1.9843	1274.35	2528.69
Distribution - Volumetric	2.6932	1274.35	3432.08
Deferral Account Rate Rider	-0.2928		
Distribution - Monthly Service Charge			304.73
Transformer Allowance	-0.6		-764.61
Late Payment Charge			
GST	0.05	0	379.55
Total			\$7,970.63

Account 82681-004			
Colborne St. West			

	Usage for February 2006		
	Rate	KW	
Transmission Connection	1.4658	2944.08	\$4,315.43
Transmission Network	1.769	2944.08	\$5,208.08
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$571.41
Total			\$10,094.92
	Usage for March 2006		
	Rate	KW	
Transmission Connection	1.4658	2787.30	\$4,085.63
Transmission Network	1.769	2787.30	\$4,930.74
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$540.98
Total			\$9,557.35
	Usage for April 2006		
	Rate	KW	
Transmission Connection	1.4658	2583.68	\$3,787.16
Transmission Network	1.769	2583.68	\$4,570.53
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$501.46
Total			\$8,859.15

	Usage for May 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	3336.60	\$5,965.50
Transmission Network	2.1137	3336.59	\$7,052.56
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$781.08
Total			\$13,799.14
	Usage for June 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	3283.76	\$5,871.03
Transmission Network	2.1137	3283.76	\$6,940.88
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$768.71
Total			\$13,580.62
	Usage for July 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	3605.08	\$6,445.53
Transmission Network	2.1137	3605.08	\$7,620.06
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$843.94
Total			\$14,909.53

	Usage for August 2006		
	Rate	KW	
Transmission Connection	1.7879	3652.39	\$6,530.10
Transmission Network	2.1137	3652.39	\$7,720.05
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$855.01
Total			\$15,105.16
	Usage for September 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	2779.18	\$4,968.90
Transmission Network	2.1137	2779.18	\$5,874.36
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$650.60
Total			\$11,493.86
	Usage for October 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	2631.22	\$4,704.36
Transmission Network	2.1137	2631.22	\$5,561.61
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$615.96
Total			\$10,881.93

	Usage for November 2006		
	Rate	KW	
Transmission Connection	1.7879	2528.87	\$4,521.37
Transmission Network	2.1137	2528.87	\$5,345.28
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$592.00
Total			\$10,458.65
	Usage for December 2006		
	Rate	KW	
Transmission Connection	1.7879	2581.46	\$4,615.40
Transmission Network	2.1137	2581.46	\$5,456.44
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$604.31
Total			\$10,676.15
	Usage for January 2007		
	Rate	KW	
Transmission Connection	1.7879	2630.82	\$4,703.65
Transmission Network	2.1137	2630.82	\$5,560.77
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$615.87
Total			\$10,880.29

	Usage for		
	February 2007		
	Rate	KW	
Transmission Connection	1.7879	2777.08	\$4,965.15
Transmission Network	2.1137	2777.09	\$5,869.93
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$650.10
Total			\$11,485.18
	Usage for		
	March 2007		
	Rate	KW	
Transmission Connection	1.7879	2777.25	\$4,965.45
Transmission Network	2.1137	2777.25	\$5,870.28
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$650.14
Total			\$11,485.87
	Usage for		
	April 2007		
	Rate	KW	
Transmission Connection	1.7879	2746.42	\$4,910.33
Transmission Network	2.1137	2746.43	\$5,805.12
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$642.93
Total			\$11,358.38

	Usage for		
	May 2007		
	Rate	KW	
Transmission Connection	1.7879	2990.91	\$5,347.44
Transmission Network	2.1137	2990.91	\$6,321.88
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$700.16
Total			\$12,369.48
	Usage for		
	June 2007		
	Rate	90% KVA	
Transmission Connection	1.7879	3732.73	\$6,673.75
Transmission Network	2.1137	3732.73	\$7,889.88
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$873.82
Total			\$15,437.45
	Usage for		
	July 2007		
	Rate	90% KVA	
Transmission Connection	1.7879	3874.47	\$6,927.17
Transmission Network	2.1137	3874.47	\$8,189.47
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$907.00
Total			\$16,023.64

	Usage for		
	August 2007		
	Rate	90% KVA	
Transmission Connection	1.7879	3441.16	\$6,152.45
Transmission Network	2.1137	3441.16	\$7,273.58
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$805.56
Total			\$14,231.59
	Usage for		
	September 2007		
	Rate	90% KVA	
Transmission Connection	1.7879	3313.53	\$5,924.26
Transmission Network	2.1137	3313.53	\$7,003.80
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$775.68
Total			\$13,703.74
	Usage for		
	October 2007		
	Rate	90% KVA	
Transmission Connection	1.7879	2993.10	\$5,351.37
Transmission Network	2.1137	2903.98	\$6,138.15
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$689.37
Total			\$12,178.89

	Usage for		
	November 2007		
	Rate	KW	
Transmission Connection	1.7879	3050.16	\$5,453.39
Transmission Network	2.1137	3050.17	\$6,447.14
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0.00	\$714.03
Total			\$12,614.56
	Usage for		
	December 2007		
	Rate	KW	
Transmission Connection	1.7879	3215.60	\$5,749.18
Transmission Network	2.1137	3215.61	\$6,796.83
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0.00	\$627.30
Total			\$13,173.31
	Usage for		
	January 2008		
	Rate	KW	
Transmission Connection	1.7879	3201.46	\$5,723.89
Transmission Network	2.1137	3201.46	\$6,766.93
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0.00	\$624.54
Total			\$13,115.36

	Usage for		
	February 2008		
	Rate	KW	
Transmission Connection	1.7879	3125.96	\$5,588.91
Transmission Network	2.1137	3088.72	\$6,528.62
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0.00	\$605.88
Total			\$12,723.41
	Usage for		
	March 2008		
	Rate	KW	
Transmission Connection	1.7879	2944.14	\$5,263.83
Transmission Network	2.1137	2944.14	\$6,223.03
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0.00	\$574.34
Total			\$12,061.20
	Usage for		
	April 2008		
	Rate	KW	
Transmission Connection	1.7879	2809.35	\$5,022.84
Transmission Network	2.1137	2809.35	\$5,938.12
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0.00	\$548.05
Total			\$11,509.01

	Usage for May 2008	Distribution Bill Mailed-June 16, 2008	
		Payment received-July 7, 2008	
	Rate	90% KVA	
Transmission Connection	1.7879	2784.04	\$4,977.58
Transmission Network	2.1137	2784.04	\$5,884.62
Distribution - Volumetric	2.4818	2811.93	\$6,978.65
Deferral Account Rate Rider	0.7912	2811.93	\$2,224.80
Distribution - Monthly Service Charge			\$329.25
Transformer Allowance			
Late Payment Charge			
GST	0.05	0.00	\$1,019.74
Total			\$21,414.64
	Usage for June 2008	Distribution Bill Mailed-July 16, 2008	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.7879	3567.29	\$6,377.96
Transmission Network	2.1137	3567.29	\$7,540.19
Distribution -Volumetric	2.4818	3607.99	\$8,954.31
Deferral Account Rate Rider	0.7912	3607.99	\$2,854.64
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance			
Late Payment Charge			
GST	0.05	0.00	\$1,302.29
Total			\$27,348.02
	Usage for July 2008	Distribution Bill Mailed-Aug 18., 2008	
		Payment received-	
This bill included the correction for the transformer allowance for the months of			220.63
of May and June 2008			
Prior to this bill being issued a credit for \$220.63 was applied for primary metering			
for May and June 2008			
	Rate	90% KVA	
Transmission Connection	1.7879	3971.31	\$7,100.31
Transmission Network	2.1137	3971.31	\$8,394.16
Distribution - Volumetric	2.4818	4011.48	\$9,955.69
Deferral Account Rate Rider	0.7912	4011.48	\$3,173.88
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance	-0.6	4011.48	-\$2,406.89
Adjust transformer allowand-May			-\$1,670.30
Adjust transformer allowand-June			-\$2,143.15
GST	0.05	0	\$1,136.12
Total			\$23,858.45

	Usage for August 2008	Distribution Bill Mailed-Sept 16, 2008	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.7879	3584.63	\$6,408.96
Transmission Network	2.1137	3584.63	\$7,576.83
Distribution - Volumetric	2.4818	3620.34	\$8,984.96
Deferral Account Rate Rider	0.7912	3620.34	\$2,864.41
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance	-0.6	3620.34	-\$2,172.20
Late Payment Charge			
GST	0.05	0	\$1,199.08
Total			\$25,180.67
	Usage for September 2008	Distribution Bill Mailed-October 16, 2008	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.5443	3398.85	\$5,248.84
Transmission Network	1.7828	3398.84	\$6,059.46
Distribution - Volumetric	2.6861	3433.31	\$9,222.21
Deferral Account Rate Rider	-0.2928	3433.31	-\$1,005.27
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	3433.31	-\$2,059.99
Late Payment Charge			
GST	0.05	0	\$888.41
Total			\$18,656.59
	Usage for October 2008	Distribution Bill Mailed-November 18, 2008	
		Payment received-	
	Rate	KW	
Transmission Connection	1.5443	2916.02	\$4,503.21
Transmission Network	1.7828	2916.02	\$5,198.68
Distribution - Volumetric	2.6861	2945	\$7,910.56
Deferral Account Rate Rider	-0.2928	2945	-\$862.30
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	2945	-\$1,767.00
Late Payment Charge			
GST	0.05	0	\$764.30
Total			\$16,050.38

	Usage for	Distribution Bill Mailed-December 15, 2008	
	November 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	3134.44	\$4,840.51
Transmission Network	1.7828	3134.43	\$5,588.07
Distribution - Volumetric	2.6861	3166	\$8,504.19
Deferral Account Rate Rider	-0.2928	3166	-\$927.00
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	3166	-\$1,899.60
Late Payment Charge			
GST	0.05	0	\$820.45
Total			\$17,229.55
	Usage for	Distribution Bill Mailed January 16, 2009	
	December 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	3408.40	\$5,263.59
Transmission Network	1.7828	3371.48	\$6,010.68
Distribution - Volumetric	2.6861	3443	\$9,248.24
Deferral Account Rate Rider	-0.2928	3443	-\$1,008.11
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	3443	-\$2,065.80
Late Payment Charge			
GST	0.05	0	\$887.58
Total			\$18,639.11
	Usage for	Distribution Bill Mailed Feb 17, 2009	
	January 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	3191.62	\$4,928.82
Transmission Network	1.7828	3191.62	\$5,690.02
Distribution - Volumetric	2.6861	3224	\$8,659.99
Deferral Account Rate Rider	-0.2928	3224	-\$943.99
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	3224	-\$1,934.40
Late Payment Charge			
GST	0.05	0	\$835.17
Total			\$17,538.54

	Usage for	Distribution Bill Mailed Mar 17, 2009	
	February 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	3048.60	\$4,707.96
Transmission Network	1.7828	3048.60	\$5,435.05
Distribution - Volumetric	2.6861	3079	\$8,270.50
Deferral Account Rate Rider	-0.2928	3079	-\$901.53
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	3079	-\$1,847.40
Late Payment Charge			
GST	0.05	0	\$798.38
Total			\$16,765.89

On April9, a correction was done to reverse the defferal account rate rider from May 1, 2008.
Total Credited to account was \$5689.67

	Usage for	Distribution Bill Mailed April 17, 2009	
	March 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	3001.06	\$4,634.54
Transmission Network	1.7828	3001.07	\$5,350.30
Distribution - Volumetric	2.6861	3031	\$8,141.57
Deferral Account Rate Rider	-0.2928	3031	-\$887.48
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	3031	-\$1,818.60
Late Payment Charge			
GST	0.05	0	\$786.16
Total			\$16,509.43

April 20, 2009- Bill correction done to reverse the deferral account rate rider for \$931.85
that was billed in error on bill issued of April 17th

Balance owing on account \$70097.13

	Usage for	Distribution Bill Mailed May 19, 2009	
	April 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	2788.18	\$4,305.79
Transmission Network	1.7828	2788.18	\$4,970.77
Distribution - Volumetric	2.6861	2816	\$7,564.06
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	2816	-\$1,689.60
Late Payment Charge			
GST	0.05		\$772.70
Total			\$16,226.64

	Usage for May 2009	Distribution Bill Mailed June 16, 2009	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.6402	2739.89	\$4,493.97
Transmission Network	1.9843	2739.89	\$5,436.77
Distribution - Volumetric	2.6932	2739.61	\$7,378.32
Deferral Account Rate Rider			\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	2739.61	-\$1,643.77
Late Payment Charge			
GST	0.05		\$798.50
Total		5479.22	\$16,768.52
	Usage for June 2009	Distribution Bill Mailed July 17, 2009	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.6402	3477.63	\$5,704.01
Transmission Network	1.9843	3477.63	\$6,900.66
Distribution - Volumetric	2.6932	3477.83	\$9,366.49
Deferral Account Rate Rider			\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	3477.83	-\$2,086.70
Late Payment Charge			
GST	0.05		\$1,009.46
Total			\$21,198.65
	Usage for July 2009	Distribution Bill Mailed August 19, 2009	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.6402	3076.53	\$5,046.13
Transmission Network	1.9843	3076.53	\$6,104.76
Distribution - Volumetric	2.6932	3076.61	\$8,285.93
distribution			-\$946.01
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	1631.18	-\$978.71
Late Payment Charge			
GST	0.05		\$890.84
Total			\$18,707.67

	Usage for August 2009	Distribution Bill Mailed September 16, 2009	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.6402	3793.58	\$6,222.23
Transmission Network	1.9843	3793.58	\$7,527.60
Distribution - Volumetric	2.6932	3793.55	\$10,216.79
Deferral Account Rate Rider			\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	3793.55	-\$2,276.13
Late Payment Charge			
GST	0.05	3793.55	\$1,099.76
Total			\$23,094.98
	Usage for September 2009	Distribution Bill Mailed October 16, 2009	
		Payment received-	
	Rate	90% KVA	
Transmission Connection	1.6402	3038.71	\$4,984.10
Transmission Network	1.9843	3038.71	\$6,029.72
Distribution - Volumetric	2.6932	3039.17	\$8,185.09
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	3039.17	-\$1,823.50
Late Payment Charge			
GST	0.05		\$884.01
Total			\$18,564.15

Account 82681-005			
Colborne Street East			
	Usage for February 2006		
	Rate	KW	
Transmission Connection	1.4658	8,545.13	\$12,525.45
Transmission Network	1.769	8,545.13	\$15,116.34
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,658.51
Total			\$29,300.30
	Usage for March 2006		
	Rate	KW	
Transmission Connection	1.4658	8882.04	13019.29
Transmission Network	1.769	8882.04	15712.33
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,723.90
Total			\$30,455.52
	Usage for April 2006		
	Rate	KW	
Transmission Connection	1.4658	7597.39	\$11,136.25
Transmission Network	1.769	7597.39	\$13,439.78
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,474.56
Total			\$26,050.59

	Usage for May 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	8357.27	\$14,941.96
Transmission Network	2.1137	8357.27	\$17,664.76
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,956.40
Total			\$34,563.12
	Usage for June 2006		
	Rate	KW	
Transmission Connection	1.7879	7906.64	\$14,136.29
Transmission Network	2.1137	7906.64	\$16,712.27
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,850.91
Total			\$32,699.47
	Usage for July 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	8950.94	\$16,003.39
Transmission Network	2.1137	8950.94	\$18,919.61
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,095.38
Total			\$37,018.38

	Usage for August 2006		
	Rate	90% KVA	
Transmission Connection	1.7879	9,249.99	\$16,538.06
Transmission Network	2.1137	9,249.99	\$19,551.71
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,165.39
Total			\$38,255.16
	Usage for September 2006		
	Rate	KW	
Transmission Connection	1.7879	7,131.85	\$12,751.03
Transmission Network	2.1137	7,131.85	\$15,074.59
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,669.54
Total			\$29,495.16
	Usage for October 2006		
	Rate	KW	
Transmission Connection	1.7879	7795.28	13937.18
Transmission Network	2.1137	7795.28	16476.88
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,824.84
Total			\$32,238.90

	Usage for November 2006		
	Rate	KW	
Transmission Connection	1.7879	8098.41	\$14,479.14
Transmission Network	2.1137	8098.41	\$17,117.60
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,895.80
Total			\$33,492.54
	Usage for December 2006		
	Rate	KW	
Transmission Connection	1.7879	8,595.28	\$15,367.51
Transmission Network	2.1137	8,595.29	\$18,167.86
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,012.12
Total			\$35,547.49
	Usage for January 2007		
	Rate	KW	
Transmission Connection	1.7879	8,632.04	\$15,433.22
Transmission Network	2.1137	8,632.03	\$18,245.53
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,020.73
Total			\$35,699.48

	Usage for February 2007		
	Rate	KW	
Transmission Connection	1.7879	9,127.12	\$16,318.37
Transmission Network	2.1137	9,127.11	\$19,291.98
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,136.62
Total			\$37,746.97
	Usage for March 2007		
	Rate	KW	
Transmission Connection	1.7879	8,838.04	\$15,801.54
Transmission Network	2.1137	8,838.04	\$18,680.97
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,068.95
Total			\$36,551.46
	Usage for April 2007		
	Rate	KW	
Transmission Connection	1.7879	8364.75	\$14,955.34
Transmission Network	2.1137	8203.25	\$17,339.20
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,937.67
Total			\$34,232.21

	Usage for May 2007		
	Rate	KW	
Transmission Connection	1.7879	7,912.59	\$14,146.92
Transmission Network	2.1137	7,912.59	\$16,724.85
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,852.31
Total			\$32,724.08
	Usage for June 2007		
	Rate	KW	
Transmission Connection	1.7879	8,685.92	\$15,529.56
Transmission Network	2.1137	8,685.92	\$18,359.43
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,033.34
Total			\$35,922.33
	Usage for July 2007		
	Rate	KW	
Transmission Connection	1.7879	8783.21	\$15,703.50
Transmission Network	2.1137	8783.21	\$18,565.07
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,056.11
Total			\$36,324.68

	Usage for		
	August 2007		
	Rate	KW	
Transmission Connection	1.7879	8,782.63	\$15,702.47
Transmission Network	2.1137	8,782.63	\$18,563.85
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$2,055.98
Total			\$36,322.30
	Usage for		
	September 2007		
	Rate	KW	
Transmission Connection	1.7879	8304.77	\$14,848.10
Transmission Network	2.1137	8304.77	\$17,553.79
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,944.11
Total			\$34,346.00
	Usage for		
	October 2007		
	Rate	KW	
Transmission Connection	1.7879	7599.59	\$13,587.31
Transmission Network	2.1137	7599.59	\$16,063.26
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,779.03
Total			\$31,429.60

	Usage for November 2007		
	Rate	KW	
Transmission Connection	1.7879	7,981.35	\$14,269.85
Transmission Network	2.1137	7,981.35	\$16,870.18
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
GST	0.06	0	\$1,868.40
Total			\$33,008.43
	Usage for December 2007		
	Rate	KW	
Transmission Connection	1.7879	8,516.76	\$15,227.11
Transmission Network	2.1137	8,516.76	\$18,001.88
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$1,661.45
Total			\$34,890.44
	Usage for January 2008		
	Rate	KW	
Transmission Connection	1.7879	8,910.54	\$15,931.16
Transmission Network	2.1137	8,910.54	\$18,834.21
Distribution -Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$1,738.27
Total			\$36,503.64

	Usage for		
	February 2008		
	Rate	KW	
Transmission Connection	1.7879	9,049.49	\$16,179.58
Transmission Network	2.1137	9,049.49	\$19,127.90
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$1,765.37
Total			\$37,072.85
	Usage for		
	March 2008		
	Rate	KW	
Transmission Connection	1.7879	8,480.80	\$15,162.83
Transmission Network	2.1137	8,480.80	\$17,925.87
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$1,654.44
Total			\$34,743.14
	Usage for		
	April 2008		
	Rate	KW	
Transmission Connection	1.7879	8,212.61	\$14,683.33
Transmission Network	2.1137	8,212.61	\$17,359.00
Distribution - Volumetric			
Deferral Account Rate Rider			
Distribution - Monthly Service Charge			
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$1,602.12
Total			\$33,644.45

	Usage for May 2008	Distribution Bill Mailed-June 16, 2008	
		Payment received-July 7 ,2008	
	Rate	KW	
Transmission Connection	1.7879	9,188.37	\$16,427.88
Transmission Network	2.1137	9,154.62	\$19,350.13
Distribution - Volumetric	2.4818	9281	\$23,033.59
Deferral Account Rate Rider	0.7912	9281	\$7,343.13
Distribution - Monthly Service Charge fixed			\$329.25
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$3,324.20
Total			\$69,808.17
	Usage for June 2008	Distribution Bill Mailed-July 16, 2008	
		Payment received-	
	Rate	KW	
Transmission Connection	1.7879	8,484.17	\$15,168.84
Transmission Network	2.1137	8,484.17	\$17,932.99
Distribution - Volumetric	2.4818	8570	\$21,269.03
Deferral Account Rate Rider	0.7912	8570	\$6,780.58
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance			
Late Payment Charge			
GST	0.05	0	\$3,073.50
Total			\$64,543.57
	Usage for July 2008	Distribution Bill Mailed-Aug 18., 2008	
		Payment received-	
This bill included the correction for the transformer allowance for the months of			
of May and June 2008			
Prior to this bill being issued, a credit for \$613.49 was applied for primary metering			
for May and June 2008			
	Rate	KW	
Transmission Connection	1.7879	8,733.22	\$15,614.13
Transmission Network	2.1137	8,733.22	\$18,459.41
Distribution - Volumetric	2.4818	8821	\$21,891.96
Deferral Account Rate Rider	0.7912	8821	\$6,979.18
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance	-0.6	8821	-\$5,292.60
Adjust transformer allowand-May			-\$5,512.91
Adjust transformer allowand-June			-\$5,090.58
GST	0.05	0	\$2,368.36
Total			\$49,735.57

	Usage for	Distribution Bill Mailed-Sept 16, 2008	
	August 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.7879	8,282.53	\$14,808.33
Transmission Network	2.1137	8,282.52	\$17,506.77
Distribution - Volumetric	2.4818	8366	\$20,762.74
Deferral Account Rate Rider	0.7912	8366	\$6,619.18
Distribution - Monthly Service Charge			\$318.63
Transformer Allowance	-0.6	8366	-\$5,019.60
Late Payment Charge			
GST	0.05	0	\$2,749.80
Total			\$57,745.85
	Usage for	Distribution Bill Mailed-October 16, 2008	
	September 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	8,556.42	\$13,213.68
Transmission Network	1.7828	8,556.42	\$15,254.38
Distribution - Volumetric	2.6861	8643	\$23,215.96
Deferral Account Rate Rider	-0.2928	8643	-\$2,530.67
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	8643	-\$5,185.80
Late Payment Charge			
GST	0.05	0	\$2,213.52
Total			\$46,484.01
	Usage for	Distribution Bill Mailed-November 18, 2008	
	October 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	9,149.83	\$14,130.09
Transmission Network	1.7828	9,149.84	\$16,312.33
Distribution - Volumetric	2.6861	9242	\$24,824.94
Deferral Account Rate Rider	-0.2928	9242	-\$2,706.06
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	9242	-\$5,545.20
Late Payment Charge			
GST	0.05	0	\$2,365.95
Total			\$49,684.98

	Usage for	Distribution Bill Mailed-December 15, 2008	
	November 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	8448.25	\$13,046.63
Transmission Network	1.7828	8448.25	\$15,061.54
Distribution - Volumetric	2.6861	8534	\$22,923.18
Deferral Account Rate Rider	-0.2928	8534	-\$2,498.76
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	8534	-\$5,120.40
Late Payment Charge			
GST	0.05	0	\$2,185.76
Total			\$45,900.88
	Usage for	Distribution Bill Mailed January 16, 2009	
	December 2008	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	8,802.37	\$13,593.50
Transmission Network	1.7828	8,802.37	\$15,692.86
Distribution - Volumetric	2.6861	8891	\$23,882.12
Deferral Account Rate Rider	-0.2928	8891	-\$2,603.28
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	8891	-\$5,334.60
Late Payment Charge			
GST	0.05	0	\$2,276.68
Total			\$47,810.20
Account 82681-005	Cainsville at SE Boudry		
	Usage for	Distribution Bill Mailed Feb 17, 2009	
	January 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.5443	9,105.58	\$14,061.75
Transmission Network	1.7828	9,105.58	\$16,233.43
Distribution - Volumetric	2.6861	9198	\$24,706.75
Deferral Account Rate Rider	-0.2928	9198	-\$2,693.17
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	9198	-\$5,518.80
Late Payment Charge			
GST	0.05	0	\$2,354.64
Total			\$49,447.53

	Usage for February 2009	Distribution Bill Mailed March 17, 2009 Payment received-	
	Rate	KW	
Transmission Connection	1.5443	8,884.43	\$13,720.23
Transmission Network	1.7828	8,884.43	\$15,839.17
Distribution - Volumetric	2.6861	8974	\$24,105.06
Deferral Account Rate Rider	-0.2928	8974	-\$2,627.59
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	8974	-\$5,384.40
Late Payment Charge			
GST	0.05	0	\$2,297.77
Total			\$48,253.17
On April 9, a correction was done to reverse the deferral account rate rider from May 1, 2008. Total credited to account was \$12,517.36			
	Usage for March 2009	Distribution Bill Mailed April 17, 2009 Payment received-	
	Rate	KW	
Transmission Connection	1.5443	8,617.63	\$13,308.21
Transmission Network	1.7828	8,617.63	\$15,363.51
Distribution - Volumetric	2.6861	8705	\$23,382.50
Deferral Account Rate Rider	-0.2928	8705	-\$2,548.82
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	8705	-\$5,223.00
Late Payment Charge			
GST	0.05	0	\$2,229.27
Total			\$46,814.59
April 20, 2009- Bill correction done to reverse the deferral account rate rider for \$2676.26 that was billed in error on bill issued of April 17th			
Balance owing \$176,427.92			
	Usage for April 2009	Distribution Bill Mailed May 19, 2009 Payment received-	
	Rate	KW	
Transmission Connection	1.5443	7,651.30	\$11,815.90
Transmission Network	1.7828	7,651.30	\$13,640.74
Distribution - Volumetric	2.6861	7729	\$20,760.87
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$302.93
Transformer Allowance	-0.6	7729	-\$4,637.40
Late Payment Charge			
GST	0.05	0	\$2,094.15
Total			\$43,977.19

	Usage for	Distribution Bill Mailed June 16, 2009	
	May 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	7,511.08	\$12,319.67
Transmission Network	1.9843	7,511.08	\$14,904.23
Distribution - Volumetric	2.6932	7511.13	\$20,228.98
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	7511.13	-\$4,506.68
Late Payment Charge			
GST	0.05	0	\$2,162.55
Total			\$45,413.47
	Usage for	Distribution Bill Mailed July 17, 2009	
	June 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	\$8,336.06	\$13,672.80
Transmission Network	1.9843	\$8,879.67	\$17,619.92
Distribution - Volumetric	2.6932	7511.13	\$20,228.98
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	7511.13	-\$4,506.68
Late Payment Charge			
GST	0.05	0	\$2,365.99
Total			\$49,685.73
	Usage for	Distribution Bill Mailed August 19, 2009	
	July 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	\$7,166.07	\$11,753.79
Transmission Network	1.9843	\$7,633.39	\$15,146.93
Distribution - Volumetric	2.6932	7165.62	\$19,298.45
Distribution	-0.2928		-\$2,304.56
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	3776.75	-\$2,266.05
Late Payment Charge			
GST	0.05	0	\$2,096.66
Total			\$44,029.95

	Usage for	Distribution Bill Mailed September 16, 2009	
	August 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	\$8,444.01	\$13,849.86
Transmission Network	1.9843	\$8,994.65	\$17,848.09
Distribution - Volumetric	2.6932	8443.71	\$22,740.60
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	8443.71	-\$5,066.23
Late Payment Charge			
GST	0.05	0	\$2,483.85
Total			\$52,160.91
	Usage for	Distribution Bill Mailed October 16, 2009	
	September 2009	Payment received-	
	Rate	KW	
Transmission Connection	1.6402	\$7,553.83	\$12,389.80
Transmission Network	1.9843	\$8,046.43	\$15,966.54
Distribution - Volumetric	2.6932	7553.7	\$20,343.62
Deferral Account Rate Rider	-0.2928		\$0.00
Distribution - Monthly Service Charge			\$304.73
Transformer Allowance	-0.6	7553.7	-\$4,532.22
Late Payment Charge			
GST	0.05	0	\$2,223.62
Total			\$46,696.10

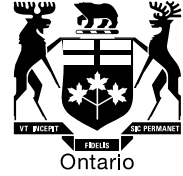
ATTACHMENT 5
REFERENCE: PARAGRAPH 58

**Ontario Energy
Board**

P.O. Box 2319
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2300 Yonge Street
Toronto ON M4P 1E4
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**Commission de l'énergie
de l'Ontario**

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BY E-MAIL

August 15, 2008

John Grotheer
Cambridge and North Dumfries Hydro Inc.
1500 Bishop Street
P.O. Box 1060
Cambridge ON N1R 5X6

Dear Mr. Grotheer:

**Re: Cambridge and North Dumfries Hydro Inc.
2008 Incentive Regulation Mechanism (2008 IRM) Rate Application –
Low Voltage Rates - Board File Number EB-2007-0900**

The Board has issued its Decision and Order in the above proceeding and a copy is enclosed herewith.

Yours truly

Original signed by

Kirsten Walli
Board Secretary

cc: Mr. Glen MacDonald, Hydro One Networks, Inc.
Mr. René Gatien, Waterloo North Hydro Inc.



EB-2007-0900

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

AND IN THE MATTER OF an application by Cambridge
and North Dumfries Hydro Inc. for an order or orders
approving or fixing just and reasonable distribution rates
and other charges, to be effective May 1, 2008.

BEFORE: Paul Vlahos
Presiding Member

Paul Sommerville
Member

DECISION AND ORDER

Background

Cambridge and North Dumfries Hydro Inc. ("C&NDHI" or the "Applicant") is a licensed distributor of electricity. On November 6, 2007, C&NDHI filed an application with the Ontario Energy Board (the "Board") for an order or orders approving or fixing just and reasonable rates for the distribution of electricity and other charges, to be effective May 1, 2008.

C&NDHI is one of over 80 electricity distributors in Ontario that are regulated by the Board. In 2006, the Board announced the establishment of a multi-year electricity

distribution rate-setting plan for the years 2007-2010. As part of the plan, C&NDHI was one of the electricity distributors to have its rates adjusted for 2008 on the basis of the 2nd Generation Incentive Rate Mechanism (“IRM”) process.

In its application for 2008 distribution rates, C&NDHI proposed, among other things, to change the monthly rates associated with the delivery of Low Voltage services to embedded distributors for what it states are errors arising from its 2006 EDR application (RP-2005-0020/EB-2005-0343).

C&NDHI is a host distributor to each of Waterloo North Hydro (“Waterloo North”) and Hydro One Networks (“Hydro One”). The embedded distributors are only partially embedded to C&NDHI, which transports electricity below 50 kV (“Low Voltage” or “LV”) to each of the embedded distributors to enable them to serve part of their respective customers and load.

C&NDHI has existing approved LV rates, and in its application for 2008 distribution rates proposed LV rates as shown in the following table.

Embedded Distributor	Existing Board-approved LV rate	Proposed LV Rate
Hydro One Networks	\$0.0706 / kW	\$2.60 / kW
Waterloo North Hydro	\$0.2018 / kW	\$0.90 / kW

In its Decision issued on March 25, 2008, the Board approved C&NDHI’s application for 2008 distribution rates with the exception of the proposed Low Voltage charges. In this regard, the Board stated the following:

As the Board needs to better understand this [Low Voltage charges] issue, in the interest of implementing the 2008 distribution rates as of May 1, 2008 the Board has decided that it will deal with this part of the application at a later time. A procedural order will be issued in due course. Cambridge and North Dumfries

Hydro Inc.'s existing rates for Embedded Distributors are hereby declared interim as of May 1, 2008.

The Board directed that C&NDHI file with the Board a proposed Tariff of Rates and Charges within seven days of the March 25, 2008 Decision. C&NDHI provided the Board with a proposed Tariff of Rates and Charges and the supporting rate model (spreadsheet) which was approved, and appended to the Board's Rate Order dated April 18, 2008.

By way of procedural order dated June 11, 2008,, the Board provided for a technical conference to be convened to address the LV charges issue, involving the Applicant, the embedded distributors (Hydro One, Waterloo North), and Board staff. The purpose of the technical conference was to allow parties and the Board to better understand the issues and C&NDHI's proposal for the calculation of LV rates. To assist the parties at the technical conference Board staff prepared an Issues List based on its understanding of the issues related to C&NDHI's LV rates proposal. The issues included the following:

1. What errors in the C&NDHI's LV rates were established as part of C&NDHI's 2006 EDR application, for which C&NDHI is seeking correction?
2. Are the proposed costs for providing LV services to Waterloo North and to Hydro One appropriate?
3. What is the appropriate rate design for C&NDHI's LV charges?
4. If the utility did not estimate the cost recovery based on a 2008 rate year, should C &NDHI's proposed rates be updated to reflect 2008 test year data?
5. How should any adjustment to LV charges be implemented?

The Board also expressed its expectation that the technical conference would result in an agreed upon statement of facts or similar agreement on the technical aspects which would be presented to the Board and which would serve as the basis for a subsequent hearing before the Board on this matter.

The technical conference was held on July 9, 2008 with representatives from C&NDHI, Waterloo North and Hydro One and Board staff in attendance. At the end of the technical conference the parties agreed to prepare an Agreed Statement of Facts (“ASF”).

On July 29, 2008 C&NDHI filed an ASF and copies of the proposed methodology and resulting rate levels for LV charges (one for Waterloo North and one for Hydro One). The ASF and proposed methodology are attached hereto as Appendix “A”.

Board Findings

The Board has reviewed the Agreed Statement of Facts and the Proposed Embedded Distribution Low Voltage Charges as calculated in Schedule 10-7 for each of Waterloo North and Hydro One. The Board accepts the methodology and the calculated rates set out therein, which are based on the corrected 2006 LV rates and updated to reflect subsequent IRM adjustments.

The Board finds that the proposed LV rates are to be effective as of the date of issuance of this Decision and Order.

The Board has revised the tariff schedule previously filed by C&NDHI to reflect the proposed LV rates of \$0.59/kW applicable to Waterloo North and \$0.55/kW applicable to Hydro One and changed the Effective Date to the date of this Decision. All of the other elements of the tariff schedule have been confirmed to match with the current Board-approved rates. Attached hereto as Appendix “B” is a copy of the revised Tariff Schedule.

THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix “B” of this Decision and

Order is approved, effective August 15, 2008, for electricity consumed or estimated to have been consumed on and after the effective date.

2. The Tariff of Rates and Charges set out in Appendix "B" of this Decision and Order supersedes all previous distribution rate schedules approved by the Board for C&NDHI and is final in all respects.
3. C&NDHI shall notify its affected customers of the rate changes no later than the first bill reflecting the new rates.

Dated at Toronto, August 15, 2008

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

APPENDIX “A”

AGREED STATEMENT OF FACTS

**CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.
EB-2007-0900**

AGREED STATEMENT OF FACTS

Cambridge and North Dumfries Hydro Inc. – Low Voltage Charges EB-2007-0900

This document constitutes the Agreed Statement of Facts (“ASF”) of Cambridge and North Dumfries Hydro Inc. (“C&NDHI”) and of Hydro One Networks (“Hydro One”) and Waterloo North Hydro (“Waterloo”) in the consideration of just and reasonable Low Voltage charges for 2008, and the methodology underlying the proposed rates. This issue arose in C&NDHI’s application for 2008 electricity distribution rates considered under Board file number EB-2007-0900. The ASF, the proposed methodology and the proposed rates represent the outcomes of a technical conference held on July 9, 2008 between the parties above and Board staff, as directed in Procedural Order No. 1.

The Technical conference was transcribed. The following summarizes the discussion of the issue, and the parties joint proposal on a resolution of this matter.

History

2006 EDR

Cambridge and North Dumfries Hydro Inc. (“C&NDHI”) used Schedule 10-7 of the 2006 Electricity Distribution Rate Handbook in its 2006 EDR application to propose LV rates for each of Hydro One Networks (“Hydro One”) and Waterloo North Hydro (“Waterloo”). The rates were \$0.0716/kW for Hydro One and \$0.20/kW for Waterloo.

2008 EDR (IRM)

As part of its 2008 EDR application under the 2nd Generation IRM plan, C&NDHI filed a proposal for corrected LV rates, as it had discovered errors in the inputs used in the 2006 application. C&NDHI made the following corrections:

- Corrected the error in 2006 by not dividing the costs to be recovered by twelve. This meant that rates were calculated by correctly dividing annual costs by annual demand.
- Corrected the 2006 proposals by reversing the Waterloo and Hydro One demand numbers (which were erroneously switched in the 2006 application)

There was some discussion of some further errors or deficiencies in the revised approach:

- Due to an error in the formula, the return on assets uses the ROE. This error was worked around in the 2006 EDR application by substituting the weighted average cost of capital in place of the ROE.
- The load on the lines, which was also swapped in 2006 was corrected.
- The approach does not take into account the share of energy on the line delivered to the embedded distributor.
- There is no reflection of grossed-up taxes or PILs.

The proposal in the 2008 IRM application was \$0.90/kW for Waterloo and \$2.60/kW for Hydro One.

Issues

The Schedule 10-7 methodology, as reflected in the spreadsheet, used only distance as an allocator of costs to the LV lines. Demand was only used as the charge determinant. The methodology assigned all costs to the embedded distributor, even though C&NDHI has other direct (retail) customers served from each line. (In technical parlance, each of C&NDHI's LV lines is a shared line.)

The parties proposed a revision to Schedule 10-7 that would address the errors in the earlier schedule. The revised schedule:

- Calculates the cost of capital based on the deemed capital structure and approved or deemed ROE and debt rates.
- Reflects both the percentage of km of line and the percentage of load on the LV line for delivering energy to the embedded distributor. This better reflects the costs that should be borne by the embedded distributor.

The proposal is a closer approximation to a cost of service to determine the revenue requirement that should be recoverable from the LV customers. The approach is not an exact cost of service model, but should give a reasonable and practical approach for determining costs. All parties agreed that the methodology is to try to determine the costs that should be recoverable from the embedded distributor(s) and to avoid any subsidization with the host distributor's other (retail) customers. Addition of an approach to incorporate taxes/PILs (grossed-up) would be a refinement that would give a better proxy of the revenue requirement to be recovered from the embedded distributor(s) through LV rates. A simplified tax/PILs calculation approach, with the 2008 IRM model as one starting point was suggested. The applicants agreed to look into the refinements.

The proposal also allows for primary feeders and distribution stations to also be factored into the determination of the revenue requirement. The allocation for the capital-related and operating and ancillary costs for these would be allocated based on the percentage of load; there is no line-length consideration. These are not applicable in this case, but the parties felt that this approach, if accepted

by the Board, could also be applicable for determining LV rates for other host-embedded distributor situations.

In addition to the accounts currently used for direct costs, the parties propose that certain other accounts be included:

- Account 1980 – Supervisory System (SCADA) (capital)
- Account 5160 – Maintenance of Line Transformers (expense)
- Account 5035 – Overhead Distribution Transformers Operations (expense)
- Account 5055 – Underground Distribution Transformers (expense)
- Account 1850 – Line Transformers (capital)

The proposed revised Schedule 10-7 includes an allowance for working capital. The proposal only included operating expenses for determining the working capital allowance, but did not include a cost of power component. This matter was discussed. C&NDHI noted that, where the embedded distributor is a market participant (and billed directly by the IESO), there is no working capital requirement of that for the host distributor for the energy and wholesale market service charges, however, transmission network and connection charges are borne by the host distributor, and thus should be included in the working capital calculation. However, where the embedded distributor is not a market participant, there may be a lag between when the host distributor is billed for power delivered by the LV system and when it recovers amounts from the embedded distributor. There was also some discussion that, in the overall cost allocation model, the revenue requirement, including the working capital allowance based on controllable expenses plus cost of power, is allocated to and recovered from all customers, including any embedded distributors.

C&NDHI proposed that there should be an allowance for administrative overhead. In its original 2006 EDR application, C&NDHI had used a factor of 12% to represent administrative overhead. The Board approved the LV rates using that factor in 2006 EDR. No party in the technical conference opposed this.

Hydro One discussed its approach to determining LV rates, as it has many embedded distributors and other “direct” customers. Its approach calculates rates on a more “postage stamp” approach, but considers that the methodology is consistent with the revised approach proposed in the technical conference.

C&NDHI’s proposal was to propose new “corrected” 2006 rates, which are based on 2004 historical data. However, C&NDHI’s application is for 2008 rates. There was discussion of two options for updating the rates to be more current with 2008:

- Calculate the corrected 2006 LV rates per the new schedule, and then apply subsequent IRM adjustments to any adjustments to the LV rates has been done for distribution rates for other distributors; or

- Use forecast or most recent historical (e.g. 2007) data to calculate more current LV rates.

There was some discussion of these approaches. C&NDHI has indicated its preference for the former approach. This approach has also been used recently in rate applications for Welland Hydro, EnWin and PUC to make adjustments to 2006 rates and then apply the 2007 adjustment. The latter approach may be more practical in some circumstances and is one step. However, both approaches are reasonable and could be used based on circumstances.

The proposed approach gives LV rates in the range of \$0.50/kW. These rates are before adjustments discussed above, and refinements may alter slightly the proposed rates. This is within the range of LV rates that have been approved by the Board in other applications.

Waterloo Border
Waterloo North Hydro
EB-2007-0900

	1	2	3	4	5	6
Asset Class		Total annual OM&A costs of asset class providing LV services (\$)	Original cost of asset class providing LV services	Accumulative amortization on asset class providing LV services	Annual amortization on asset class providing LV services	NBY of asset class providing LV services
Distribution Stations	PP	B	C	D	E	
Transformer Stations	QQ	G	H	I	J	
Low Voltage Lines	RR	L	M	N	O	
		\$1,893,724	\$43,132,918	\$17,508,524	\$1,726,547	\$25,624,394

			7		8		9		10		11
			<i>Share of facilities</i>					<i>Share of facilities</i>			
			kW or kVA		kW or kVA		kW or kVA		kW or kVA		percent
Asset Class			Total line length or station capacity in asset class (KM)		Line length providing LV services (KM)		Annual billed total demand on station/line providing LV services (kW or kVA)		Annual billed Embedded Distributor demand on station/line providing LV services (kW or kVA)		Utilization factor
Distribution Stations						AA	-	BB	-	(Col 10/Col 9)	0.00%
Transformer Stations						CC	-	DD	-	(Col 10/Col 9)	0.00%
Low Voltage Lines	GG		727	HH	8.4	EE	121,536	FF	76,261	(Col 8/Col 7) * (Col 10/Col 9)	0.73%

Asset Class	12	12 (a)	13	14	15	15 (a)	16
	\$	\$	\$	\$	\$	\$	\$/kW or \$/kVA
	Return on assets used to provide LV Services		Annual Amortization of assets used to provide LV Services	OM & A costs (with burden) associated with assets used to provide LV Services	Total annual cost associated with assets used to provide LV Services	Total annual cost associated with assets used to provide LV Services + 2007 & 2008 IRM Adjustments	Monthly kW Rate associated with the delivery of LV Services
		PILS					
Distribution Stations	-	(AB*Col 11)	-		SUM	-	
Transformer Stations	-	(AH*Col 11)	-		SUM	-	
Low Voltage Lines	14,118	(AN*Col 11)	12,518	13,730	SUM	44,629	45,211
			N*Col 11				

45,211	\$	0.59
[Sum Col 15 (a)]		[Sum Col 15 (a)]

Col 10 FF

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. *Proposed* Embedded Distribution Low Voltage Charges Inputs - Waterloo North Hydro Inc.

		Input cells
		Calculated Cells
		percent
Distributor debt rate (deemed)	P	6.01%
Distributor return on equity before tax (utilized in formula)	Q	9.00%
Distributor tax rate (current tax rate)	R	33.50%
Weighted Average Cost of Capital (WACC)	S	7.51%
Equity Portion of WACC	XX	4.50%
Deemed debt share	T	50.00%
Deemed equity share	U	50.00%
Working Capital Allowance Percentage	V	15%
Administrative Burden Percentage (applicable to all asset classes and OM&A only)	OO	12%
Rates charged for calculation of Energy Sales for Working Capital Allowance		
Commodity (per kWh)	[Most recent (April 08) Board Approved RPP Rate]	TT \$ 0.0545
Wholesale Market Service Charge (WMS) (per kWh)	(Current LDC Retail Rate of Applicable Rate Class)	UU \$ 0.0062
Transmission Network (per kW)	(Current LDC Retail Rate of Applicable Rate Class)	VV \$ 1.6160
Transmission Connection (per kW)	(Current LDC Retail Rate of Applicable Rate Class)	WW \$ 1.6452
2007 IRM Adjustment - Sheet 8, Cell D12	IPI - X	AO 0.9%
2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12	IPI - X - K	AP 0.4%

Distribution Stations	USoA Accts		\$
Total annual OM&A costs of asset class providing LV services	5005****, 5010*****5012*, 5016, 5017, 5105****, 5110*, 5114	A	
OM&A with Administration Burden	((A * (1 + OO) = PP))	PP	-
Original cost of asset class providing LV services	1805*, 1806*, 1808*, 1820	B	
Accumulative amortization on asset class providing LV services	2105***	C	
Annual amortization on asset class providing LV services	5705***	D	
NBV of asset class providing LV services	(B - C = E)	E	-
Annual Billed Demand (kW or kVA) Total on Distribution Stations		AA	-
Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations		BB	-
Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)	***** With losses	SS	-
<u>Rate Base - Distribution Stations</u>			
NBV of assets	(= E)	W	-
<u>Working Capital Allowance</u> :			
OM&A Costs with Administration Burden	(= PP)		-
<u>Power Supply Expenses</u> :			
Energy Sales (if applicable)	(SS x TT)		-
WMS (if applicable)	(SS x UU)		-
Transmission Network	(BB x VV)		-
Transmission Connection	(BB x WW)		-
Working Capital		X	-
Working Capital Allowance	(X x V = X1)	X1	-
Rate Base	(W + X1 = Y)	Y	-
<u>PILs Calculation</u>			
Target Net Income before consideration of PILS	(Y x XX)	YY	-
Target Net Income before consideration of PILS times tax rate = PILS Provision	(YY x R)	ZZ	-
PILS Provision Grossed Up - <u>before</u> application of Utilization Factor	(ZZ / (1 - R))	AB	-

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. *Proposed* Embedded Distribution Low Voltage Charges Inputs - *Waterloo North Hydro Inc.*

Transformer Stations (TS)		USoA Accts		\$
Total annual OM&A costs of asset class providing LV services		5005****, 5010****, 5012 **, 5014, 5015, 5105****, 5110**, 5112	F	
OM&A with Administration Burden		((F * (1 + OO) = QQ))	QQ	-
Original cost of asset class providing LV services		1805**, 1806**, 1808**, 1815, 1825	G	
Accumulative amortization on asset class providing LV services		2105***	H	
Annual amortization on asset class providing LV services		5705***	I	
NBV of asset class providing LV services		(G - H = J)	J	-
Annual Billed Demand (kW or kVA) Total on Transformer Stations			CC	-
Annual Billed Demand (kW or kVA) of Embedded Distributor on Transformer Stations			DD	-
Annual Energy (kWh) of Embedded Distributor on Transformer Stations (if applicable)	*****	With losses	AC	-
<u>Rate Base - Transformer Stations</u>				
NBV of assets		(= J)	Z	-
<u>Working Capital Allowance:</u>				
OM&A Costs with Administration Burden		(= QQ)		-
<u>Power Supply Expenses:</u>				
Energy Sales (if applicable)		(AC x TT)		-
WMS (if applicable)		(AC x UU)		-
Transmission Network		(DD X VV)		-
Transmission Connection		(DD X WW)		-
Working Capital			AD	-
Working Capital Allowance		(AD x V = AD1)	AD1	-
Rate Base		(AD1 + Z = AE)	AE	-
<u>PILs Calculation</u>				
Target Net Income before consideration of PILS		(AE x XX)	AF	-
Target Net Income before consideration of PILS times tax rate = PILs Provision		(AF x R)	AG	-
PILs Provision Grossed Up - <u>before</u> application of Utilization Factor		(AG / (1 - R))	AH	-

Low Voltage Lines		USoA Accts		\$
Total annual OM&A costs of asset class providing LV services	Ovhd	5020, 5025, 5030, 5095, 5005****, 5010****, 5120, 5125, 5135, 5035****, 5160****, 5105****	K	1,690,825
	UG	5040, 5045, 5050, 5090		
		5145, 5150, 5055****		
OM&A with Administration Burden		((K * (1 + OO) = RR))	RR	1,893,724
Original cost of asset class providing LV services	Ovhd	1830, 1835, 1850, 1980	L	43,132,918
	UG	1840, 1845		
Accumulative amortization on asset class providing LV services		2105***	M	17,508,524
Annual amortization on asset class providing LV services		5705***	N	1,726,547
NBV of asset class providing LV services		(L - M = O)	O	25,624,394
Annual Billed Demand (kW or kVA) Total on Low Voltage Lines			EE	121,536
Annual Billed Demand (kW or kVA) of Embedded Distributor on Low Voltage Lines			FF	76,261
Annual Energy (kWh) of Embedded Distributor on Low Voltage Lines (if applicable)	*****	With losses	AI	-
Total Line Length (KM) of System (overhead and/or underground as applicable)			GG	727
Total Line Length (KM) to provide LV Services			HH	8.4
<u>Rate Base - Low Voltage Lines</u>				
NBV of assets		(= O)	LL	25,624,394
<u>Working Capital Allowance:</u>				
OM&A Costs with Administration Burden		(= RR)		1,893,724
<u>Power Supply Expenses:</u>				
Energy Sales (if applicable)		(AI x TT)		-
WMS (if applicable)		(AI x UU)		-
Transmission Network		(FF X VV)		123,238
Transmission Connection		(FF X WW)		125,465
Working Capital			AJ	2,142,426
Working Capital Allowance		(AJ x V = AJ1)	AJ1	321,364
Rate Base		(AJ1 + LL = AK)	AK	25,945,758
<u>PILs Calculation</u>				
Target Net Income before consideration of PILS		(AK x XX)	AL	1,167,559
Target Net Income before consideration of PILS times tax rate = PILs Provision		(AL x R)	AM	391,132
PILs Provision Grossed Up - <u>before</u> application of Utilization Factor		(AM / (1 - R))	AN	588,169

- * - reallocate TS building and other building costs where necessary
 ** - amounts re-allocated from Station Buildings & Fixtures expense (if applicable)

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. *Proposed* Embedded Distribution Low Voltage Charges Inputs - *Waterloo North Hydro Inc.*

- *** - will need to record portion attributable to the assets providing the LV services
- **** - if any portion of the account is applicable
- ***** - applicable only if i) Host Distributor pays IESO for Commodity and WMS Charges for energy consumed by the Embedded Distributor and
ii) recommended methodology is applied by a Host LDC for each Embedded customer, if deriving individual customer rates;
or, for all Embedded customers as a group, if developing a pooled rate

Proposed Embedded Distribution Low Voltage Charges - Hydro One Networks Inc.

(Note all cells are referenced, no direct input in this sheet)

Sheffield Hydro One EB-2007-0900

1	2	3	4	5	6
Asset Class	Total annual OM&A costs of asset class providing LV services (\$)	Original cost of asset class providing LV services	Accumulative amortization on asset class providing LV services	Annual amortization on asset class providing LV services	NBV of asset class providing LV services
Distribution Stations	PP	B	C	D	E
Transformer Stations	QQ	G	H	I	J
Low Voltage lines	RR	L	M	N	O
	\$1,893,724	\$43,132,918	\$17,508,524	\$1,726,547	\$25,624,394

	7		8		9		10		11	
	Share of facilities		Share of facilities		Share of facilities		Share of facilities		Share of facilities	
	kW or kVA		kW or kVA		kW or kVA		kW or kVA		percent	
Asset Class	Total line length or station capacity in asset class (KM)		Line length providing LV services (KM)		Annual billed total demand on station/line providing LV services (kW or kVA)		Annual billed Embedded Distributor demand on station/line providing LV services (kW or kVA)		Utilization factor	
Distribution Stations				AA					(Col 10/Col 9)	0.00%
Transformer Stations				CC					(Col 10/Col 9)	0.00%
Low Voltage lines	GG	HH	II	EE					(Col 8/Col 7) * (Col 10/Col 9)	0.24%
									27,005	

Asset Class	12	12 (a)	13	14	15	16
	\$	\$	\$	\$	\$	\$/kW or \$/kVA
Distribution Stations	Return on assets used to provide LV Services	PILs	Annual Amortization on assets used to provide LV Services	OM & A costs (with burden) associated with assets used to provide LV Services	Total annual cost associated with assets used to provide LV Services	Total annual cost associated with assets used to provide LV Services + 2007 & 2008 IRM Adjustments (IRM excluded from PILs)
	(Y*S*Col 11)	(AB*Col 11)	-	PP*Col 11	-	
Transformer Stations	(AE*S*Col 11)	(AH*Col 11)	-	QQ*Col 11	-	
Low Voltage lines	(AK*S*Col 11)	1,413	4,151	RR*Col 11	14,794	14,987
	4,677					

14,987	\$	0.55
[Sum Col 15 (a)]		[Sum Col 15 (e)]
		Col 10 FF)

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. *Proposed* Embedded Distribution Low Voltage Charges Inputs - *Hydro One Networks Inc.*

		Input cells
		Calculated Cells
		percent
Distributor debt rate (deemed)	P	6.01%
Distributor return on equity before tax (utilized in formula)	Q	9.00%
Distributor tax rate (current tax rate)	R	33.50%
Weighted Average Cost of Capital (WACC)	S	7.51%
Equity Portion of WACC	XX	4.50%
Deemed debt share	T	50.00%
Deemed equity share	U	50.00%
Working Capital Allowance Percentage	V	15%
Administrative Burden Percentage (applicable to all asset classes and OM&A only)	OO	12%
Rates charged for calculation of Energy Sales for Working Capital Allowance		
Commodity (per kWh)	TT	\$ 0.0545
Wholesale Market Service Charge (WMS) (per kWh)	UU	\$ 0.0062
Transmission Network (per kW)	VV	\$ 1.7054
Transmission Connection (per kW)	WW	\$ 1.6162
2007 IRM Adjustment - Sheet 8, Cell D12	IPI - X	AO 0.9%
2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12	IPI - X - K	AP 0.4%

Distribution Stations	USoA Accts		\$
Total annual OM&A costs of asset class providing LV services	5005****, 5010*****5012*, 5016, 5017, 5105****, 5110*, 5114	A	
OM&A with Administration Burden	((A * (1 + OO) = PP))	PP	-
Original cost of asset class providing LV services	1805*, 1806*, 1808*, 1820	B	
Accumulative amortization on asset class providing LV services	2105***	C	
Annual amortization on asset class providing LV services	5705***	D	
NBV of asset class providing LV services	(B - C = E)	E	-
Annual Billed Demand (kW or kVA) Total on Distribution Stations		AA	-
Annual Billed Demand (kW or kVA) of Embedded Distributor on Distribution Stations		BB	-
Annual Energy (kWh) of Embedded Distributor on Distribution Stations (if applicable)	***** With losses	SS	-
<u>Rate Base - Distribution Stations</u>			
NBV of assets	(= E)	W	-
<u>Working Capital Allowance:</u>			
OM&A Costs with Administration Burden	(= PP)		-
<u>Power Supply Expenses:</u>			
Energy Sales (if applicable)	(SS x TT)		-
WMS (if applicable)	(SS x UU)		-
Transmission Network	(BB x VV)		-
Transmission Connection	(BB x WW)		-
Working Capital		X	-
Working Capital Allowance	(X x V = X1)	X1	-
Rate Base	(W + X1 = Y)	Y	-
<u>PILs Calculation</u>			
Target Net Income before consideration of PILS	(Y x XX)	YY	-
Target Net Income before consideration of PILS times tax rate = PILs Provision	(YY x R)	ZZ	-
PILs Provision Grossed Up - <u>before</u> application of Utilization Factor	(ZZ / (1 - R))	AB	-

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. *Proposed* Embedded Distribution Low Voltage Charges Inputs - *Hydro One Networks Inc.*

Transformer Stations (TS)		USoA Accts		\$
Total annual OM&A costs of asset class providing LV services		5005****, 5010****, 5012 **, 5014, 5015, 5105****, 5110**, 5112	F	
OM&A with Administration Burden		((F * (1 + OO) = QQ))	QQ	-
Original cost of asset class providing LV services		1805**, 1806**, 1808**, 1815, 1825	G	
Accumulative amortization on asset class providing LV services		2105***	H	
Annual amortization on asset class providing LV services		5705***	I	
NBV of asset class providing LV services		(G - H = J)	J	-
Annual Billed Demand (kW or kVA) Total on Transformer Stations			CC	-
Annual Billed Demand (kW or kVA) of Embedded Distributor on Transformer Stations			DD	-
Annual Energy (kWh) of Embedded Distributor on Transformer Stations (if applicable)	*****	With losses	AC	-
<u>Rate Base - Transformer Stations</u>				
NBV of assets		(= J)	Z	-
<u>Working Capital Allowance</u> :				
OM&A Costs with Administration Burden		(= QQ)		-
<u>Power Supply Expenses:</u>				
Energy Sales (if applicable)		(AC x TT)		-
WMS (if applicable)		(AC x UU)		-
Transmission Network		(DD X VV)		-
Transmission Connection		(DD X WW)		-
Working Capital			AD	-
Working Capital Allowance		(AD x V = AD1)	AD1	-
Rate Base		(AD1 + Z = AE)	AE	-
<u>PILs Calculation</u>				
Target Net Income before consideration of PILS		(AE x XX)	AF	-
Target Net Income before consideration of PILS times tax rate = PILs Provision		(AF x R)	AG	-
PILs Provision Grossed Up - <u>before</u> application of Utilization Factor		(AG / (1 - R))	AH	-

Low Voltage Lines		USoA Accts		\$
Total annual OM&A costs of asset class providing LV services	Ovhd	5020, 5025, 5030, 5095, 5005****, 5010****, 5120, 5125, 5135, 5035****, 5160****, 5105****	K	1,690,825
	UG	5040, 5045, 5050, 5090		
		5145, 5150, 5055****		
OM&A with Administration Burden		((K * (1 + OO) = RR))	RR	1,893,724
Original cost of asset class providing LV services	Ovhd	1830, 1835, 1850, 1980	L	43,132,918
	UG	1840, 1845		
Accumulative amortization on asset class providing LV services		2105***	M	17,508,524
Annual amortization on asset class providing LV services		5705***	N	1,726,547
NBV of asset class providing LV services		(L - M = O)	O	25,624,394
Annual Billed Demand (kW or kVA) Total on Low Voltage Lines			EE	132,868
Annual Billed Demand (kW or kVA) of Embedded Distributor on Low Voltage Lines			FF	27,005
Annual Energy (kWh) of Embedded Distributor on Low Voltage Lines (if applicable)	*****	With losses	AI	-
Total Line Length (KM) of System (overhead and/or underground as applicable)			GG	727
Total Line Length (KM) to provide LV Services			HH	8.6
<u>Rate Base - Low Voltage Lines</u>				
NBV of assets		(= O)	LL	25,624,394
<u>Working Capital Allowance</u> :				
OM&A Costs with Administration Burden		(= RR)		1,893,724
<u>Power Supply Expenses:</u>				
Energy Sales (if applicable)		(AI x TT)		-
WMS (if applicable)		(AI x UU)		-
Transmission Network		(FF X VV)		46,054
Transmission Connection		(FF X WW)		43,645
Working Capital			AJ	1,983,424
Working Capital Allowance		(AJ x V = AJ1)	AJ1	297,514
Rate Base		(AJ1 + LL = AK)	AK	25,921,907
<u>PILs Calculation</u>				
Target Net Income before consideration of PILS		(AK x XX)	AL	1,166,486
Target Net Income before consideration of PILS times tax rate = PILs Provision		(AL x R)	AM	390,773
PILs Provision Grossed Up - <u>before</u> application of Utilization Factor		(AM / (1 - R))	AN	587,628

* - reallocate TS building and other building costs where necessary

** - amounts re-allocated from Station Buildings & Fixtures expense (if applicable)

EB-2007-0900 Cambridge & North Dumfries Hydro Inc. *Proposed* Embedded Distribution Low Voltage Charges Inputs - *Hydro One Networks Inc.*

- *** - will need to record portion attributable to the assets providing the LV services
- **** - if any portion of the account is applicable
- ***** - applicable only if i) Host Distributor pays IESO for Commodity and WMS Charges for energy consumed by the Embedded Distributor and
ii) recommended methodology is applied by a Host LDC for each Embedded customer, if deriving individual customer rates;
or, for all Embedded customers as a group, if developing a pooled rate

APPENDIX “B”

TARIFF OF RATES AND CHARGES

**CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.
EB-2007-0900**

Cambridge and North Dumfries Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective August 15, 2008

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2007-0900

APPLICATION

- The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Codes, Guidelines or Orders of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.
- No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code, Guideline or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.
- This schedule does not contain any rates and charges relating to the electricity commodity (e.g. the Regulated Price Plan).

EFFECTIVE DATES

DISTRIBUTION RATES – August 15, 2008 for all consumption or deemed consumption services used on or after that date.
SPECIFIC SERVICE CHARGES – August 15, 2008 for all charges incurred by customers on or after that date.
RETAIL SERVICE CHARGES – August 15, 2008 for all charges incurred by retailers or customers on or after that date.
LOSS FACTOR ADJUSTMENT – August 15, 2008 unless the distributor is not capable of prorating changed loss factors jointly with distribution rates. In that case, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

SERVICE CLASSIFICATIONS

Residential

Residential refers to the supply of electrical energy to detached, semi-detached, and row-housing units (freehold or condominium). This classification typically refers to an account taking electricity at 750 volts or less where electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separate metered dwellings within a town house complex, condominium, or apartment building also qualify as residential customers.

General Service

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate.

General Service Less than 50 kW

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW.

General Service 50 to 999 kW

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW.

General Service 1,000 to 4,999 kW

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,000 kW but less than 5,000 kW.

Large Use

This classification refers to an account whose average monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW.

Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose average monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load.

Cambridge and North Dumfries Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective August 15, 2008

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approved schedules of Rates, Charges and Loss Factors**

EB-2007-0900

Street Lighting

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template.

Embedded Distributor

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities.

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	9.00
Distribution Volumetric Rate	\$/kWh	0.0142
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	12.55
Distribution Volumetric Rate	\$/kWh	0.0131
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0035
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0033
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 999 kW

Service Charge	\$	99.51
Distribution Volumetric Rate	\$/kW	3.3617
Retail Transmission Rate – Network Service Rate	\$/kW	2.2454
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0593
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 1,000 to 4,999 kW

Service Charge	\$	787.90
Distribution Volumetric Rate	\$/kW	2.8522
Retail Transmission Rate – Network Service Rate	\$/kW	1.7054
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6162
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Cambridge and North Dumfries Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective August 15, 2008

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EB-2007-0900

Large Use

Service Charge	\$	4,385.25
Distribution Volumetric Rate	\$/kW	1.8342
Retail Transmission Rate – Network Service Rate	\$/kW	1.6160
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6452
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	6.13
Distribution Volumetric Rate	\$/kWh	0.0131
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0035
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0033
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	0.27
Distribution Volumetric Rate	\$/kW	1.7238
Retail Transmission Rate – Network Service Rate	\$/kW	1.1283
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0349
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Embedded Distributor

Monthly Distribution Wheeling Service Rate – Waterloo North Hydro	\$/kW	0.59
Monthly Distribution Wheeling Service Rate – Hydro One Networks	\$/kW	0.55

Specific Service Charges

Customer Administration		
Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Cambridge and North Dumfries Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective August 15, 2008

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EB-2007-0900

Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer-owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Allowances		
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Retail Service Charges (if applicable)

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0419
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0153
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0315
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0052

ATTACHMENT 6
REFERENCE: PARAGRAPH 58

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Initial Cost Allocation Sheet 01

Total	1 Residential	2 GS <50 kW	3 GS >50 to 999kW	4 GS > 1,000 to 4,999kW	6 Large Use	7 Street Light	9 Unmetered Scattered Load	10 Embedded Distributor
\$21,933,179	\$9,800,506	\$2,766,396	\$5,868,759	\$2,379,423	\$948,598	\$79,466	\$90,031	\$0
\$1,320,223	\$778,559	\$183,664	\$203,704	\$79,604	\$40,008	\$19,297	\$7,123	\$8,265
\$23,253,402	\$10,579,065	\$2,950,060	\$6,072,463	\$2,459,027	\$988,606	\$98,763	\$97,154	\$8,265
\$3,729,407	\$1,634,170	\$336,865	\$759,099	\$470,447	\$257,116	\$180,063	\$16,055	\$75,590
\$1,665,616	\$1,019,105	\$269,582	\$278,243	\$74,583	\$12,381	\$7,923	\$3,796	\$2
\$3,400,949	\$1,670,542	\$381,562	\$654,259	\$344,364	\$170,697	\$119,063	\$12,536	\$47,927
\$4,828,180	\$2,257,358	\$469,617	\$905,434	\$530,389	\$305,701	\$248,605	\$21,197	\$89,879
\$2,805,262	\$1,236,272	\$267,575	\$563,102	\$335,357	\$202,844	\$131,456	\$11,580	\$57,075
\$2,719,110	\$1,198,305	\$259,357	\$545,809	\$325,058	\$196,614	\$127,419	\$11,225	\$55,323
\$19,148,524	\$9,015,752	\$1,984,557	\$3,705,947	\$2,080,198	\$1,145,353	\$814,530	\$76,389	\$325,796
\$31,314	\$0	\$0	\$0	\$0	\$31,314	\$0	\$0	\$0
\$4,073,564	\$1,795,210	\$388,549	\$817,690	\$486,977	\$294,553	\$190,889	\$16,816	\$82,880
\$23,253,402	\$10,810,961	\$2,373,107	\$4,523,637	\$2,567,175	\$1,471,220	\$1,005,419	\$93,205	\$408,676
Revenue Requirement Input equals Output								
\$128,302,248	\$58,353,248	\$12,334,646	\$25,148,961	\$14,948,384	\$8,067,629	\$6,376,035	\$551,952	\$2,521,393
\$6,834,336	\$3,036,199	\$651,741	\$1,366,841	\$814,888	\$469,966	\$326,754	\$28,657	\$139,290
(\$55,333,717)	(\$25,936,492)	(\$5,376,168)	(\$10,555,536)	(\$6,248,021)	(\$3,049,919)	(\$2,887,367)	(\$245,986)	(\$1,034,226)
(\$6,622,632)	(\$3,197,370)	(\$630,088)	(\$1,271,819)	(\$767,321)	(\$201,344)	(\$384,763)	(\$32,435)	(\$137,493)
\$73,180,234	\$32,255,585	\$6,980,131	\$14,688,447	\$8,747,930	\$5,286,331	\$3,430,658	\$302,187	\$1,488,964
\$417,240	\$0	\$0	\$0	\$0	\$417,240	\$0	\$0	\$0
\$106,802,401	\$27,222,738	\$11,423,884	\$31,920,481	\$18,529,063	\$16,808,823	\$647,277	\$250,135	\$0
\$8,795,972	\$4,323,817	\$988,009	\$1,691,601	\$889,394	\$440,194	\$307,049	\$32,387	\$123,519
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$115,598,373	\$31,546,556	\$12,411,892	\$33,612,082	\$19,418,456	\$17,249,017	\$954,326	\$282,522	\$123,519
\$17,339,756	\$4,731,983	\$1,861,784	\$5,041,812	\$2,912,768	\$2,587,353	\$143,149	\$42,378	\$18,528
\$90,937,230	\$36,987,568	\$8,841,915	\$19,730,259	\$11,660,699	\$8,290,924	\$3,573,807	\$344,566	\$1,507,492
Rate Base Input equals Output								
\$45,468,615	\$18,493,784	\$4,420,957	\$9,865,130	\$5,830,349	\$4,145,462	\$1,786,904	\$172,283	\$753,746
\$4,073,564	\$1,563,313	\$965,503	\$2,366,516	\$378,829	(\$188,062)	(\$715,767)	\$20,765	(\$317,532)
\$13,290	\$0	\$0	\$0	\$0	\$13,290	\$0	\$0	\$0
\$4,086,854	\$1,563,313	\$965,503	\$2,366,516	\$378,829	(\$174,771)	(\$715,767)	\$20,765	(\$317,532)
100.00%	97.85%	124.31%	134.24%	95.79%	67.20%	9.82%	104.24%	2.02%
\$0	(\$231,897)	\$576,954	\$1,548,826	(\$108,148)	(\$482,615)	(\$906,656)	\$3,949	(\$400,412)
8.99%	8.45%	21.84%	23.99%	6.50%	-4.22%	-40.06%	12.05%	-42.13%

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Initial Cost Allocation Sheet 01

Total	1 Residential	2 GS <50 kW	3 GS >50 to 999kW	4 GS > 1,000 to 4,999kW	6 Large Use	7 Street Light	9 Unmetered Scattered Load	10 Embedded Distributor
\$21,933,179	\$9,800,506	\$2,766,396	\$5,868,759	\$2,379,423	\$948,598	\$79,466	\$90,031	\$0
\$1,320,223	\$778,559	\$183,664	\$203,704	\$79,604	\$40,008	\$19,297	\$7,123	\$8,265
\$23,253,402	\$10,579,065	\$2,950,060	\$6,072,463	\$2,459,027	\$988,606	\$98,763	\$97,154	\$8,265
\$3,729,407	\$1,634,170	\$336,865	\$759,099	\$470,447	\$257,116	\$180,063	\$16,055	\$75,590
\$1,665,616	\$1,019,105	\$269,582	\$278,243	\$74,583	\$12,381	\$7,923	\$3,796	\$2
\$3,400,949	\$1,670,542	\$381,562	\$654,259	\$344,364	\$170,697	\$119,063	\$12,536	\$47,927
\$4,828,180	\$2,257,358	\$469,617	\$905,434	\$530,389	\$305,701	\$248,605	\$21,197	\$89,879
\$2,805,262	\$1,236,272	\$267,575	\$563,102	\$335,357	\$202,844	\$131,456	\$11,580	\$57,075
\$2,719,110	\$1,198,305	\$259,357	\$545,809	\$325,058	\$196,614	\$127,419	\$11,225	\$55,323
\$19,148,524	\$9,015,752	\$1,984,557	\$3,705,947	\$2,080,198	\$1,145,353	\$814,530	\$76,389	\$325,796
\$31,314	\$0	\$0	\$0	\$0	\$31,314	\$0	\$0	\$0
\$4,073,564	\$1,795,210	\$388,549	\$817,690	\$486,977	\$294,553	\$190,889	\$16,816	\$82,880
\$23,253,402	\$10,810,961	\$2,373,107	\$4,523,637	\$2,567,175	\$1,471,220	\$1,005,419	\$93,205	\$408,676
Revenue Requirement Input equals Output								
\$128,302,248	\$58,353,248	\$12,334,646	\$25,148,961	\$14,948,384	\$8,067,629	\$6,376,035	\$551,952	\$2,521,393
\$6,834,336	\$3,036,199	\$651,741	\$1,366,841	\$814,888	\$469,966	\$326,754	\$28,657	\$139,290
(\$55,333,717)	(\$25,936,492)	(\$5,376,168)	(\$10,555,536)	(\$6,248,021)	(\$3,049,919)	(\$2,887,367)	(\$245,986)	(\$1,034,226)
(\$6,622,632)	(\$3,197,370)	(\$630,088)	(\$1,271,819)	(\$767,321)	(\$201,344)	(\$384,763)	(\$32,435)	(\$137,493)
\$73,180,234	\$32,255,585	\$6,980,131	\$14,688,447	\$8,747,930	\$5,286,331	\$3,430,658	\$302,187	\$1,488,964
\$417,240	\$0	\$0	\$0	\$0	\$417,240	\$0	\$0	\$0
\$106,802,401	\$27,222,738	\$11,423,884	\$31,920,481	\$18,529,063	\$16,808,823	\$647,277	\$250,135	\$0
\$8,795,972	\$4,323,817	\$988,009	\$1,691,601	\$889,394	\$440,194	\$307,049	\$32,387	\$123,519
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$115,598,373	\$31,546,556	\$12,411,892	\$33,612,082	\$19,418,456	\$17,249,017	\$954,326	\$282,522	\$123,519
\$17,339,756	\$4,731,983	\$1,861,784	\$5,041,812	\$2,912,768	\$2,587,353	\$143,149	\$42,378	\$18,528
\$90,937,230	\$36,987,568	\$8,841,915	\$19,730,259	\$11,660,699	\$8,290,924	\$3,573,807	\$344,566	\$1,507,492
Rate Base Input equals Output								
\$45,468,615	\$18,493,784	\$4,420,957	\$9,865,130	\$5,830,349	\$4,145,462	\$1,786,904	\$172,283	\$753,746
\$4,073,564	\$1,563,313	\$965,503	\$2,366,516	\$378,829	(\$188,062)	(\$715,767)	\$20,765	(\$317,532)
\$13,290	\$0	\$0	\$0	\$0	\$13,290	\$0	\$0	\$0
\$4,086,854	\$1,563,313	\$965,503	\$2,366,516	\$378,829	(\$174,771)	(\$715,767)	\$20,765	(\$317,532)
100.00%	97.85%	124.31%	134.24%	95.79%	67.20%	9.82%	104.24%	2.02%
\$0	(\$231,897)	\$576,954	\$1,548,826	(\$108,148)	(\$482,615)	(\$906,656)	\$3,949	(\$400,412)
8.99%	8.45%	21.84%	23.99%	6.50%	-4.22%	-40.06%	12.05%	-42.13%

2

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

AND IN THE MATTER OF an Application by Brantford Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2008 (EB-2007-0698);

AND IN THE MATTER OF a Motion by Brant County Power Inc. to review and vary the implementation of the Board's Interim Order dated April 21, 2008 in the rates proceeding;

AND IN THE MATTER OF a Motion by Brant County Power Inc. to review and vary the implementation of the Board's Decision dated July 18, 2008 and the Board's Order dated August 29, 2008 in the rates proceeding

**AFFIDAVIT OF HEATHER WYATT
SWORN NOVEMBER 4, 2009**

I, HEATHER WYATT, of the City of Brantford in the County of Brant, Ontario, MAKE OATH AND SAY:

1. I am the Manager of Regulatory Compliance and Governance for Brantford Power Inc. ("BPI"), and as such have knowledge of the matters hereinafter deposed to.
2. On December 20, 2007, BPI filed an application with the Ontario Energy Board (the "Board") for approval of its proposed electricity distribution rates and charges effective May 1, 2008 (referred to here as the "2008 EDR Application" or the "Application"). The Board assigned File No. EB-2007-0698 to the Application.
3. BPI published and sent notice of the Application in accordance with the Board's Letter of Direction in this regard. This included sending notice of the Application to Brant County Power Inc. ("BCP") by regular mail. BPI provides distribution service to BCP at three

points on the BPI system. A copy of the Board's January 9, 2008 Letter of Direction accompanies this Affidavit as Exhibit "A". A copy of the Affidavit of George Mychailenko, CEO of BPI, with respect to notice of the Application accompanies this Affidavit as Exhibit "B".

4. Following interrogatories and written submissions, the Board's Decision and Order in respect of BPI's 2008 EDR Application was issued July 18, 2008. The Rate Order implementing the Board's Decision was issued August 28, 2008.
5. Mr. Brooker has made certain allegations in his Affidavit of February 24, 2009 (which forms part of BCP's motion material in the within proceeding), with respect to discussions between BCP and BPI with regard to the billing of BCP for distribution service. Other similar allegations are contained in the BCP submission accompanying the amended Notice of Motion. This Affidavit responds to those allegations. BPI's responding submission, being filed in conjunction with this Affidavit, addresses the BCP submission.
6. As mentioned above, BPI complied with the Board's requirements with respect to notice of the Application. BPI provided notice to BCP via regular mail addressed to then CEO, Deb Sleeth, and such correspondence was not returned to BPI as undeliverable as would be the standard practice for regular mail. As such, I believe that BCP received more direct notice than other BPI customers who were notified only through the notice published in the Brantford Expositor. As a licensed electricity distributor, and particularly one that had been on the list of distributors scheduled for rebasing in 2008, BCP would be a more informed customer on matters of electricity distribution rates than BPI's other customers. As the Brantford Expositor is the English language newspaper with the highest circulation not only in BPI's service area but also in BCP's service area, BCP would also have been aware of the rate application through the newspaper publication. To my knowledge, the Board also posts copies of notices of electricity distribution rate applications on its web site. Links to the notice of the BPI 2008 EDR Application, and the Application itself, may be found at the following page, immediately below links related to BCP's 2008 distribution rates:

<http://www.oeb.gov.on.ca/OEB/Industry+Relations/OEB+Key+Initiatives/2008+Electricity+Distribution+Rate+Applications>

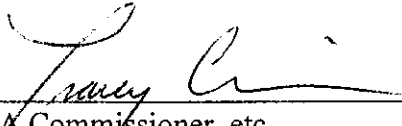
7. In paragraph 17 of the BCP Submission accompanying the Notice of Motion, BCP refers to discussions with BPI from the summer of 2007. The paragraph includes a quote from an e-mail message of mine contained in an e-mail thread reproduced in Exhibit "A" to Mr. Brooker's Affidavit.
8. I can confirm that I had discussions with Mr. Brooker in the summer of 2007. At that time, I contacted Mr. Brooker to advise that BPI would be applying for an embedded distribution rate in its 2008 rate application. To my knowledge, I did not refer to a "wheeling" charge. In that discussion, Mr. Brooker advised that BCP did not have an issue with the proposed rate as it would be a pass-through to BCP's customers. That is, a BCP official had advised BPI that the proposed embedded distribution rate was not a matter of concern to BCP. Subsequently, and after BCP determined that it would not be filing a forward test year cost of service application for 2008, BPI determined that it would bill BCP as a GS>50kW customer rather than establishing a specific embedded distributor rate. As noted in the e-mail message provided in Exhibit "A" to Mr. Brooker's Affidavit and quoted in paragraph 17 of the BCP submission, BPI had determined that the two rates were almost identical.
9. From the submission and the Brooker affidavit, BCP is raising issues about a change in BPI's approach to charging BCP. I believe that this misses the point. It appears clear to me that BCP knew in 2007 that BPI would be billing BCP for distribution service, and that the billing of BCP for distribution service would be addressed in BCP's 2008 EDR Application. Notwithstanding this, from my conversation in the summer of 2007 it appeared that Mr. Brooker had no interest in the charge, and it further appears to me that BCP took no interest in BPI's Application until well after BPI did what it said in 2007 that it would do, and started billing BCP for distribution service.
10. Mr. Brooker's Affidavit contains copies of an e-mail thread that begins in late June, 2008. Mr. Brooker has not disclosed other e-mail correspondence from May 2008, on which he was copied. Accompanying this Affidavit as Exhibit "C" is a copy of an e-mail

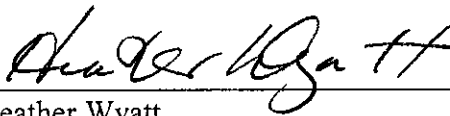
thread between BPI and BCP commencing May 22, 2008. The first message is from George Mychailenko, BPI's CEO, to Ms. Sleeth, CEO of BPI, advising that BPI would be billing BCP for distribution at BPI's GS>50 kW rate. Ms. Sleeth responded on May 26th (copied to Mr. Brooker) with a question about what the charge related to, because BCP was paying for "delivery" (which she indicates was a charge for transmission). John Loucks, BPI's Chief Operating Officer, responded to Ms. Sleeth on May 27, 2008 (copied to Mr. Brooker), advising that the bills would be for distribution service at the three points at which BCP takes supply from BPI. As noted in BPI's responding submission, BCP paid BPI's June 2008 bill.

11. The timing of the exchange omitted by Mr. Brooker is significant. At the time of the exchange, the record in the BPI 2008 EDR proceeding was not yet complete. Accompanying this Affidavit as Exhibit "D" is a copy of Procedural Order No.3 ("PO#3") in the Application. According to PO#3, Board staff and intervenor submissions on the Application were due May 30, 2008, with a response from BPI due June 6, 2008. It would still be over a month after the filing of the BPI submissions that BPI would receive the Board's July 18th Decision. Regardless of whether BCP received or read the Notice of Application in January 2008, it was clearly aware within the period before the Board rendered its Decision and Order in BPI's 2008 EDR Application that BPI intended to invoice BCP as a GS>50 kW customer for embedded distribution services. BCP could easily have determined the status of the proceeding and made an effort to participate, but again did nothing.
12. BCP's then CEO and the Chair of its Board of Directors met with me, Mr. Mychailenko and BPI's Chair on July 22, 2008 to discuss the charges to BCP for embedded distribution services, at which time BCP proposed a negotiated solution to charge BCP at a different and unspecified rate. As BPI had received the Board's Decision in its 2008 EDR Application on July 18, 2008, in which the Board approved of BPI's rate treatment in respect of BCP, BPI advised BCP officials that it would require OEB approval to charge a different rate and therefore could not negotiate a different rate, and that having received a Decision in its 2008 rates case, BPI would not seek to re-open its rates case.

13. Similarly, BCP's current CEO and former CFO and Mr. Mychailenko and I met on October 22, 2008 to discuss the charges to BCP for embedded distribution services and BPI reiterated at that time that BPI would not seek to re-open its 2008 rates case. BPI had recently completed a lengthy proceeding in respect of its 2008 forward test year cost of service EDR Application, that proceeding established the rates on which the 2009 IRM Application are based, and in the Board's Decision, the treatment of BPI's embedded distributor was explicitly addressed.
14. I make this affidavit in support of BPI's response to the motion of BCP, and for no other or improper purpose.

SWORN BEFORE ME at the City)
of Brantford in the Province)
of Ontario this 4th day of November, 2009)


A Commissioner, etc.


Heather Wyatt


::ODMA\PCDOCS\TOR01\4212905\3



TRACEY G. CRONIN, B.A., (Hons.), LL.B.
Assistant City Solicitor
LEGAL & REAL ESTATE DEPARTMENT

City Hall, 100 Wellington Square, Brantford, N3T 2M3 P.O. Box 818,
Brantford, ON N3T 5R7 (519)759-4150, ext. 2268 Fax: (519)751-4757
email: tcronin@brantford.ca www.brantford.ca

Attached is Exhibit "A" to the
Affidavit of Heather Wyatt
Sworn before me this 4th day of November, 2009



A Commissioner, etc.



TRACEY G. CRONIN, B.A., (Hons.), LL.B.
Assistant City Solicitor
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email: tcronin@brantford.ca www.brantford.ca

Ontario Energy
Board
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

Commission de l'énergie
de l'Ontario
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone: 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL

January 9, 2008

George Mychailenko
President
Brantford Power Inc.
84 Market Street
Brantford, ON N3T 5N8

Letter of Direction

Dear Mr. Mychailenko

**Re: Brantford Power Inc.
Board File Number EB-2007-0698**

The Ontario Energy Board has issued its Notice of Application and Hearing relating to your rate application.

You are directed:

- 1) To arrange immediately for the enclosed English version of the Notice, headed with the Ontario government logo and the words "Ontario Energy Board", to be published in one issue of the English language newspaper having the highest paid circulation, according to the best information available, in Brantford Power Inc.'s service area;

Please note that invoices regarding publication are not to be sent to the Board.

- 2) If Brantford Power Inc. is a host distributor, to immediately, and no later than the date of publication of the Notice, serve a copy of the Notice directly on its embedded distributor(s);
- 3) To file with the Board an affidavit proving publication and, where applicable, service of the Notice immediately thereafter;

- 4) To make a copy of the application and evidence, and any amendments thereto, available for public review at Brantford Power Inc.'s office and on its website, if available; and,
- 5) To provide a copy of the application and evidence, and any amendments thereto, to any intervenor who requests a copy.

Board staff contact

Please direct any questions relating to this application to Christie Clark, Project Advisor at (416) 440-7683, or by e-mail at christie.clark@oeb.gov.on.ca.

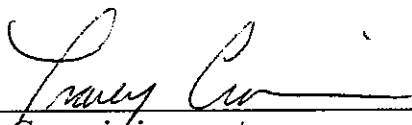
Yours truly,

Original Signed by

John Pickernell,
Assistant Board Secretary

cc: James C. Sidlofsky
Borden Ladner Gervais LLP
Scotia Plaza, 40 King Street West
Toronto, ON M5H 3Y4

Attached is Exhibit "B" to the
Affidavit of Heather Wyatt
Sworn before me this 4th day of November, 2009



A Commissioner, etc.



TRACEY G. CRONIN, B.A., (Hons.), LL.B.
Assistant City Solicitor
LEGAL & REAL ESTATE DEPARTMENT

City Hall, 100 Wellington Square, Brantford, N3T 2M3 P.O. Box 818,
Brantford, ON N3T 5R7 (519)759-4150, ext. 2268 Fax: (519)751-4757
email: tcronin@brantford.ca www.brantford.ca

AFFIDAVIT

IN THE MATTER OF the publication of the Notice of Application and Hearing for an Electricity Distribution Rate Change by Brantford Power Inc. to the Ontario Energy Board

BOARD FILE NO. EB-2007-0698

I, GEORGE MYCHAILENKO, of the County of Brant, in the Province of Ontario,

MAKE OATH AND SAY AS FOLLOWS:

1. I am the Chief Executive Officer of Brantford Power Inc., the applicant in the above noted application for an Electricity Distribution Rate Change, and as such have knowledge of the matters hereinafter set out.
2. On Monday, January 14th, 2008 a copy of the Notice of Application in the above-noted matter, a copy of which is attached hereto as Exhibit "A" to this my affidavit, was served on the following parties by regular mail at the addresses set out below:
 - a) Brant County Power Inc.
Ms D. Sleeth, CEO
65 Dundas Street East,
Paris, ON N3L 3H1
3. On Thursday, January 17th, 2008 a copy of the Rate Application and evidence was posted on the Brantford Power Inc. website.
4. On Friday, January 18th, 2008 a copy of the said Notice of Application was published in the *Brantford Expositor*, the English-language newspaper with the highest circulation in or servicing Brantford Power Inc.'s service area according to best information on the date of publication.
5. I make this affidavit in support of Brantford Power Inc.'s application for an Electricity Distribution Rate Change, and for no improper purpose.

SWORN BEFORE ME
at the City of Brantford,
in the geographic County of Brant,
in the Province of Ontario,
this day of
January 22nd, A.D. 2008

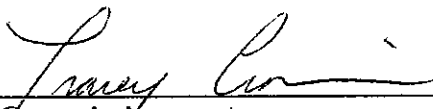

A Commissioner, etc.

}
}
}
}
}
}
}
}
}


GEORGE MYCHAILENKO

David Andrew Hyatt, a
Commissioner, etc., County
of Brant, for The Corporation
of the City of Brantford.
Expires April 14, 2010.

Attached is Exhibit "C" to the
Affidavit of Heather Wyatt
Sworn before me this 4th day of November, 2009


A Commissioner, etc.



TRACEY G. CRONIN, B.A., (Hons.), LL.B.
Assistant City Solicitor
LEGAL & REAL ESTATE DEPARTMENT

City Hall, 100 Wellington Square, Brantford, N3T 2M3 P.O. Box 818,
Brantford, ON N3T 5R7 (519)759-4150, ext. 2268 Fax: (519)751-4757
email: tcronin@brantford.ca www.brantford.ca

John Loucks/Brantford

05/27/2008 09:56 AM

To "Deb Sleeth" <dsleeth@brantcountypower.com>
"Grant Brooker" <gbrooker@brantcountypower.com>,
cc "Glen Fuller" <gfuller@brantcountypower.com>,
GMychailenko@brantford.ca, HWyatt@brantford.ca
Su RE:Notes Link
bje
ct

Deb,

Not sure if George replied to this email. The bills you are going to receive are for distribution service. Brant County takes supply from Brantford Power at three locations - BCP MS2, Colborne Street East (Cainesville) and Colborne Street West (at City-County boundary).

John Loucks

Chief Operating Officer

Brantford Power, 84 Market Street, Box 308, Brantford, Ontario N3T 5N8

Tel. (519) 759-4222, ext. 3222

Fax (519) 753-6130

e-mail jloucks@brantford.ca

CONFIDENTIALITY NOTICE: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use or disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender immediately and destroy all copies of the original message.

"Deb Sleeth"
<dsleeth@brantcountypower.com>
05/26/2008 12:29 PM

To <GMychailenko@brantford.ca>
<HWyatt@brantford.ca>, <jloucks@brantford.ca>, "Grant
Brooker" <gbrooker@brantcountypower.com>, "Glen
Fuller" <gfuller@brantcountypower.com>
Su RE:
bje
ct

Hi George

I'm not sure what this relates to, so if you could provide what the charges relate to I would be able to ask the questions. We already are being billed for delivery (transmission charges account #82681-003). Clarification would be appreciated.

*Deborah (Deb) Sleeth, CEO
Brant County Power Inc
519 442-3363 ext 725
519 732-1164 (cell)
519 442-3701 (fax)*

This message is intended only for the individual(s) named and may contain information that is confidential. If you are not the intended recipient, any review, retransmission, dissemination, distribution or duplication of this communication is prohibited. Please notify the sender immediately via a return e-mail and delete this message from your system.



please don't print this e-mail unless you really need to.

From: GMychailenko@brantford.ca [mailto:GMychailenko@brantford.ca]
Sent: Thursday, May 22, 2008 4:00 PM
To: Deb Sleeth
Cc: HWyatt@brantford.ca; jloucks@brantford.ca
Subject:

Deb

During our rate application process in 2007 Heather and Grant had discussion regarding the wheeling of power to Brant County Power and the fact that this will have to be part of Brantford's rate application. In the rate process Brantford Power also has had questions from OEB board staff in our interrogatories regarding the need to account for the cost of distribution services provided to Brant County Power. Considering that we need to be diligent in moving forward with rates in 2008 we will be starting to provide invoices to Brant County Power for distribution charges at the GS>50 rate for power that is delivered to Brant County Power as of May 1, 2008. If you have any questions please let me know.

George Mychailenko P. Eng., MASc., MBA

Chief Executive Officer

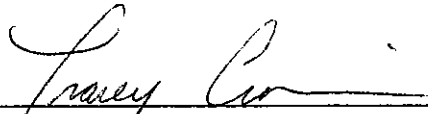
Brantford Power, 84 Market Street, Box 308, Brantford, Ontario N3T 5N8
Tel. (519) 751-3522, ext. 3226 Fax (519) 753-6130 e-mail gmychailenko@brantford.ca

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please don't print this e-mail unless you really need to.

Attached is Exhibit "D" to the
Affidavit of Heather Wyatt
Sworn before me this 4th day of November, 2009


A Commissioner, etc.



TRACEY G. CRONIN, B.A., (Hons.), LL.B.
Assistant City Solicitor
LEGAL & REAL ESTATE DEPARTMENT

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email: tcronin@brantford.ca www.brantford.ca



EB-2007-0698

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

AND IN THE MATTER OF an application by Brantford Power Inc. for an order
approving just and reasonable rates and other charges for electricity distribution
to be effective May 1, 2008.

PROCEDURAL ORDER No. 3

Brantford Power Inc. filed an application with the Ontario Energy Board (the "Board"), received on December 21, 2007 under section 78 of the *Ontario Energy Board Act*, 1998, seeking approval for changes to the rates that Brantford Power Inc. charges for electricity distribution, to be effective May 1, 2008. The Board has assigned the application file number EB-2007-0698. The Board issued a Notice of Application and Hearing dated January 9, 2008.

The Board issued Procedural Order No. 1 on November 26, 2007, which established a schedule for the filing of interrogatories, responses to interrogatories, submissions by Board staff and intervenors and any reply submissions by Brantford Power Inc.

In response to a request from Brantford Power Inc., on March 7, 2008 the Board issued Procedural Order No. 2 extending the filing date for interrogatory responses from March 12, 2008 to April 7, 2008. Brantford Power Inc. filed the interrogatory responses on May 5, 2008.

This procedural order sets new dates for submissions by Board staff and intervenors and any reply submissions by Brantford Power Inc.

On April 21, 2008, the Board issued an Interim Rates Order allowing for an effective date as early as May 1, 2008. Given the delays by Brantford Power in filing its application and other material throughout the proceeding, parties are requested to comment in their submissions on the appropriate effective date of the final rates.

Please be aware that further procedural orders may be issued from time to time.

THE BOARD ORDERS THAT:

1. Intervenors or Board staff who wish to make a submission on the application must file that submission with the Board, and deliver it to the applicant and other intervenors by Friday, May 30, 2008.
2. If the applicant wishes to respond to a submission, the response must be filed with the Board and delivered to intervenors by Friday, June 6, 2008.

All filings to the Board must quote file number EB-2007-0698, be made through the Board's web portal at www.errr.oeb.gov.on.ca, and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.oeb.gov.on.ca. If the web portal is not available you may email your document to the address below. Those who do not have internet access are required to submit all filings on a CD or diskette in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

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

DATED at Toronto, May 8, 2008

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli,
Board Secretary

Addresses

The Board:

Post:
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Attention: Board Secretary

Filings : www.errr.oeb.gov.on.ca
E-mail: Boardsec@oeb.gov.on.ca

Tel: 1-888-632-6273 (toll free)
Fax: 416-440-7656

The Applicant:

Brantford Power Inc.
84 Market Street
Brantford ON N3T 5N8

Attention: George Mychailenko
Chief Executive Officer

E-Mail: gmychailenko@brantford.ca
Tel: 519-751-3522 x 3226
Fax: 519-753-6130

Appendix “A”
To Procedural Order No. 3
Brantford Power Inc.
EB-2007-0698
May 8, 2008

EB-2007-0698

Brantford Power Inc.

List of Intervenorors

School Energy Coalition

Mr. Bob Williams,
18th Floor
439 University Avenue,
Toronto, ON M5G 1Y8
Tel: 416 340-2540
Fax: 416 340-7571
Email: bwilliams@opsba.org

Mr. John De Vellis
SHIBLEY RIGHTON LLP
Barristers and Solicitors
Suite 700
250 University Avenue,
Toronto, Ontario, M5H 3E5
Tel: 416 214-5232
Fax: 416 214-5432
Email: john.devellis@shibleyrighton.com

Ms. Rachel Chen,
Institutional Energy Analysis, Inc.
Suite 700
250 University Avenue,
Toronto, Ontario, M5H 3E5
Tel: 416 214-5218
Fax: 416 214-5418
Email: rachel.chen@ieai.ca