



January 8, 2010

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
27th Floor  
2300 Yonge Street Toronto, Ontario M4P 1E4

Via RESS and courier

Dear Ms. Walli,

**RE: BRANTFORD POWER INC. 2010 3RD GENERATION IRM  
DISTRIBUTION RATE APPLICATION EB-2009-0214  
RESPONSES TO BOARD STAFF INTERROGATORIES**

Please find attached BPI's responses to Board Staff Interrogatories received on December 14, 2009.

We would be pleased to provide any further information or details that you may require relative to this application.

Yours truly,

*Original signed by*

George Mychailenko, CEO  
Brantford Power Inc.  
cc.

Heather Wyatt, Manager of Regulatory Compliance & Governance, Board Secretary  
Nadia Tahir, Regulatory Analyst

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

**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  
2010 rate year.

**RESPONSES OF BRANTFORD POWER INC. (“BPI”)  
TO  
BOARD STAFF INTERROGATORIES  
DATED JANUARY 8, 2010  
EB-2009-0214**

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

**George Mychailenko**  
CEO  
Tel: (519) 751-3522 Ext. 3226  
Fax: (519) 753-6130  
gmychailenko@brantford.ca

**Heather Wyatt**  
Manager of Regulatory Compliance  
and Governance, Board Secretary  
Tel: (519) 751-3522 Ext. 3269  
Fax: (519) 753-6130  
hwyatt@brantford.ca

**1. Ref: 2010 IRM Deferral Variance Account 2006 EDR LV**

In the 2006 EDR application Brantford Power included \$104,536 in LV Allocation as a Rate Adder. In 2007 and 2008 the price cap adjustment (GDP-IPI – X) was 0.9% and 1.1% respectively. This would have increased the 2007 and 2008 LV Allocation to \$105,477 and \$106,637 respectively. In the 2010 IRM Deferral Variance Account Workform Brantford Power has reported -\$67,158, -\$101,406 and -\$69,787 for 2006, 2007 and 2008 additions for USoA 1550 LV Variance account.

<b>DVAWF</b>		<b>2006 EDR</b>		
	Transactions (additions) during 2006/7/8, excluding interest and adjustments	Transactions (reductions) during 2006/7/8, excluding interest and adjustments	7-2 ALLOCATION - LV-Wheeling Cell L120	(GDP-IPI) - X
2006	\$ -	-\$ 67,158	\$ 104,536	0.0%
2007	\$ -	-\$ 101,406	\$ 105,477	0.9%
2008	\$ -	-\$ 69,787	\$ 106,637	1.1%

- a) Please confirm that Brantford Power has applied the 2006 EDR LV Allocation against Hydro One LV costs and that the balance shown in the Deferral Variance Account workform are net of the LV allocation and correct.

**RESPONSE:**

BPI has applied the 2006 EDR LV Allocation using the rates on 8-2 RATES – Low Voltage/Wheeling Adjustments from the 2006 EDR for the period May 1, 2006 to August 31, 2008. BPI did not incur any Hydro One LV costs because with the purchase of feeders from Hydro One at October 15, 2005, BPI was no longer embedded to Hydro One. The balances shown in the Deferral Variance Account Workform are only the LV allocation and are correct.

- b) If LV Allocation not applied or Account 1550 not correct please provide an explanation in respect to the accounting for the LV

**RESPONSE:**

As discussed in response to 1(a) above, the balances shown in the Deferral Variance Account Workform are only the LV Allocation and are correct.

**2. Ref: 2010 IRM Deferral Variance Account 1588 -Power**

The 2008 ending balances reported in the 2010 IRM Deferral Variance Account workform prepared by Brantford Power shows the split for account 1588 – Power and Global Adjustment. On October 15, 2009 the Board issued “Regulatory Audit and Accounting Bulletin 200901” which clarified the accounting rules for reporting the 1558 – Global Adjustment sub-account.

Account Description	Account Number	Total Claim
		<b>I = C + D+ E + F + G + H</b>
RSVA - Power (Excluding Global Adjustment)	1588	(1,744,987 )
RSVA - Power (Global Adjustment Sub-account)		804,431

- a) Has Brantford Power reviewed the Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009, and ensured that it has accounted for its account 1588 and sub-account Global Adjustment in accordance with this Bulletin?

**RESPONSE:**

Yes, BPI has reviewed the Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009. It was determined that account 1588 and sub-account Global Adjustment were not recorded in accordance with this Bulletin. BPI had included Global Adjustment amounts for Regulated Price Plan (RPP) consumers in the sub-account. BPI had included all of IESO charge 146 Global Adjustment Settlement Amount in the sub-account that constitutes both RPP and non-RPP consumers costs. BPI also calculated the amount of IESO charge 142 Regulated Price Plan Settlement Amount that related to RPP consumers and recorded those amounts in the sub-account. Based on analysis for the period 2005 to 2008, the 1588 sub-account was overstated by \$54,642.47 including carrying charges.

- b) Has Brantford Power made adjustments subsequent to filing the 2010 IRM3 application and need to re-file an updated 2010 IRM Deferral Variance Account workform?

**RESPONSE:**

BPI has made these adjustments subsequent to filing the 2010 IRM3 application and has included an updated 2010 Deferral Variance Account Workform in its response to Interrogatory 6(a) below. The impact on rate riders, which include the impacts of the changes resulting from Interrogatory 6(f) are set out in the response to Interrogatory 6(f).

### **3. Ref: 2010 IRM Deferral Variance Account 1588 – Global Adjustment**

On November 13, 2009 Board Staff prepared a submission in the Enersource EB-2009-0193 2010 IRM3 Application. The following is an excerpt from the submission in respect to Board staff concerns with the current proposal for handling the disposition of the USoA 1588 – Global Adjustment.

*The EDDVAR Report as well as the Board's Decision in EB-2009-0113 adopted an allocation of the GA sub-account balance based on kWh for non RPP customers by rate class. Traditionally this allocation would then be combined with all other allocated variance account balances by rate class. The combined balance by rate class would then be divided by the volumetric billing determinants (kWh or kW) from the most recent audited year end or Board approved forecast, if available. This process hence spreads the recovery or refund of allocated account balances to all customers in the affected rate class.*

*This method was factored on two premises; a) that the recovery/refund of a variance unique to a subset of customers within a rate class would not be unfair to the rate class as a whole and b) that the distributors' billing systems would not be able to bill a subset of customers within a rate class, without placing a significant burden to the distributor.*

*For these reason the Board's original Deferral Variance Account workform was modeled on this basis. However based on Enersource's evidence, there could be material unfairness to RPP customers within the affected rate classes.*

*Therefore Board staff suggests that a separate rate rider be established to clear the GA sub-account balance to Non-RPP customers within rate classes.*

*What remains unclear to Board staff is whether Enersource's billing system could accommodate that change within a reasonable timeframe."*

Board staff would like to poll Brantford Power on the above issue.

- a) Board staff is proposing that a separate disposition rate rider be applied prospectively to Non-RPP customers for 1588 – Global Adjustment. Does Brantford Power agree that this proposal would be fair to all customers? Why or why not?

**RESPONSE:**

The recovery/refund of a variance unique to a subset of customers (i.e., non-RPP customers) within a rate class is considered fair and a separate rate rider should be established to clear the GA sub-account balance to Non-RPP customers within rate classes.

BPI further notes that there are three components of Account 1588. RSVA – Cost of Power:

1. Power purchase variance unrelated to the Global Adjustment;
2. Global Adjustment for RPP customers; and
3. In the sub-account, Global Adjustment for the non-RPP customers.

In order to be consistent, if separating out the Global Adjustment for non-RPP customers and depending upon materiality, consideration could also be given to separating out the Global Adjustment amounts for RPP customers so that only the RPP customers would be charged for their portion of that remaining balance in 1588.

- b) If the Board were to order Brantford Power to provide such a rate rider, would Brantford Power's billing system be capable of billing non-RPP the separate rate rider? What complications, if any, would Brantford Power see with this rate rider?

**RESPONSE:**

Establishing a unique rate rider for a subset of customers within a rate class would require changes to business processes including changes to the Customer Information System, set-up of unique rate codes within the CIS, manual changes to rate codes when customers move between RPP and non-RPP status. However, BPI's billing system with programming changes to manage unique rate codes could accommodate that change within a reasonable timeframe.

- c) If Brantford Power were to be unable to bill in this fashion what would Brantford Power consider proposing in the alternative?

**RESPONSE:**

As discussed above in response to Interrogatory 3(b), BPI would be able to bill in this fashion.

**4. Ref: 2010 IRM Deferral Variance Billing Determinants**

Below are the billing determinants identified on Sheet "B1.3 Rate Class And Bill Det" of the workform.

Rate Class	<b>2008</b>		
	<b>Billed Customers or Connections</b>	<b>Billed kWh</b>	<b>Billed kW</b>
	<b>A</b>	<b>B</b>	<b>C</b>
Residential	33,818	294,990,955	
General Service Less Than 50 kW	2,675	110,476,190	
General Service 50 to 4,999 kW	413	588,310,445	1,635,606
Unmetered Scattered Load	435	2,335,344	
Sentinel Lighting	788	549,288	1,787
Street Lighting	10,056	7,244,141	25,242
Standby Power – INTERIM APPROVAL	1	1,667,325	22,905

- a) Please identify if these values are from the Brantford Power 2008 Cost of Service Application or 2008 RRR reported values.

**RESPONSE:**

These values are from the 2008 Cost of Service Application

- b) If the above are from the 2008 CoS values, please explain why Brantford Power has not used the 2008 RRR reported values.

**RESPONSE:**

To be consistent with the billing determinants used when existing rates were established, the 2008 Cost of Service Application values were used as opposed to the 2008 RRR reported values for consistency. The option was given to LDCs to either use RRR reported values or 2008 forecasted numbers, as long as it was identified in the Manager's Summary.

**5. Ref: 2010 IRM Deferral Variance Billing Determinants**

Below are the Billed kWh for Non-RPP customers identified on Sheet "B1.3 Rate Class And Bill Det" of the workform.

<b>Rate Class</b>	<b>Billed kWh for Non-RPP customers</b>
	<b>D</b>
Residential	48,300,145
General Service Less Than 50 kW	17,771,637
General Service 50 to 4,999 kW	509,033,503
Unmetered Scattered Load	3,451
Sentinel Lighting	65,553
Street Lighting	1,410,360
Standby Power – INTERIM APPROVAL	679,058

- a) Please identify if these values estimated values or actual values and specify the applicable period.

**RESPONSE:**

These values are the actual values billed to Non-RPP customers during 2008.

- b) If the above values are estimated please explain why Brantford Power is unable to determine actual.

**RESPONSE:**

As discussed in response to 5(a) above, the values are actual values.

- c) As discussed in one of the questions above Board staff have proposed a non-RPP customer rate rider for disposition of the 1588 – Global adjustment. If accepted would Brantford Power support using the numbers above as the most reasonable denominator to be used for rate determination.

**RESPONSE:**

Yes, BPI would support using the numbers above as the most reasonable denominator.

- d) If Brantford Power were to establish a separate rate rider to dispose of the balance of the 1588 – Global adjustment sub-account, does Brantford Power believe that the rider be applied to customers in the MUSH sector? If not, would Brantford Power have the billing capability to exclude customers in the MUSH sector if a separate rate rider were to apply for the disposition of the 1588 – Global adjustment sub-account?

**RESPONSE:**

BPI believes that the rate rider should not be applied to customers in the MUSH sector as the balances relate to activity between 2005 and 2008 during which customers in the MUSH sector were RPP customers.

Applying the rate rider to customers in the MUSH sector would require changes to the CIS and the establishment and maintenance of unique rate codes.

However, BPI would have the billing capability to exclude the customers in the MUSH sector if a separate rate rider were to apply.

**6. Ref: 2010 IRM Deferral Variance Total Claim**

Below are the Total Claim values for the EDDVAR Group One Deferral Accounts.

**Regulatory Assets - Continuity Schedule Final**

Account Description	Account Number	Total Claim
Account Description		I = C + D+ E + F + G + H
LV Variance Account	1550	(33,696 )
RSVA - Wholesale Market Service Charge	1580	(2,893,309 )
RSVA - Retail Transmission Network Charge	1584	(575,665 )
RSVA - Retail Transmission Connection Charge	1586	(1,868,367 )
RSVA - Power (Excluding Global Adjustment)	1588	(1,744,987 )
RSVA - Power (Global Adjustment Sub-account)		804,431
Recovery of Regulatory Asset Balances	1590	(1,312,255 )
Disposition and recovery of Regulatory Balances Account	1595	0
	Total	(7,623,847 )

- a) Please complete the amended Deferral Variance Account Workform V4 as found on the Board's website under the 2010 Electricity Distribution Rates update December 7, 2009. Note that Board staff can assist in converting your most recent model (either the one filed with your application or a more recent version if available). Please contact your case manager to assist you if need be.

**RESPONSE:**

The amended Deferral Variance Account Workform V4 is submitted with these Interrogatory Responses.

- b) Please confirm if these are the final balances for disposition. If not the final balances please provide amended workform to support final balances for disposition.

**RESPONSE:**

The above totals are the final balances for disposition with the exception of accounts 1588 and 1590.

As a result of the review related to Interrogatory 2(a) above, a reallocation of \$54,642 has been made between 1588 Power (excluding Global Adjustment) and 1588 (Global Adjustment Sub-Account). This reallocation did not change the total requested for disposition, however, there was a slight change to the distribution to customer classes.

Also, as a result of the review related to Interrogatory 6(f) below, BPI has made an adjustment to the projected interest for account 1590 (Recovery of Regulatory Balances) for 2009 and the 4 months of 2010. The amount requested for disposition has been reduced by \$28,357 from \$(1,312,255) to \$(1,283,898), bringing the total requested for disposition from \$7,623,847 to \$7,595,490.

- c) Please reconcile final balance for disposition to the 2008 year end account balance reported in the RRR filing. Please identify source and reason for variances.

**RESPONSE:**

The Deferral Variance Account Workform agrees to the 2008 year-end account balances reported in the RRR filing.

- d) Please confirm that Brantford Power has complied with and applied correctly the Boards accounting policy and procedures for calculation of the final disposition balance. If Brantford Power has used other practices in the calculation please explain where in the filing and why?

**RESPONSE:**

BPI believes that it has complied with and applied correctly the Board's accounting procedures for calculation of the final disposition balance.

- e) Please confirm that Brantford Power has used the simple interest calculation as required by the Board using the Boards prescribed interest

**RESPONSE:**

Yes, BPI has used the simple interest calculation as required by the Board using the Board's prescribed interest rates.

- f) Please confirm that Brantford Power has complied with the requirement to apply recoveries to principal first as outlined in the 2006 Regulatory Assets Transactions document issued September 4, 2009 (included in the Updated IRM Deferral and Variance Account Work Form zip file). If Brantford Power has not complied with this requirement please explain why not?

**RESPONSE:**

BPI applied all recoveries to principal only. BPI did not apply the recoveries against the accumulated interest that was transferred into account 1590. As a result, BPI reported negative principal amounts beginning June 2007. Interest expense was recorded on the negative principal amounts using the Board's prescribed interest rates. The accumulated interest that was transferred in remained unchanged. If BPI had applied the recoveries to the accumulated interest after the principal amounts had been eliminated, BPI would have recorded \$16,899 less in interest expense in 2007 and \$78,830 less in 2008.

BPI has chosen not to reverse the excess interest expense for 2007 or 2008. The interest expenses would have been included in account 6035 Other Interest Expense in the 2007 forecast and the 2008 budget figures in the 2008 Cost of Service Application.

For the 2009 year-end, BPI will apply the accumulated interest against the negative principal. This adjustment will result in a lower interest expense than was initially estimated.

Impact on rate riders are as follows:

<b>Class</b>		<b>Per Application</b>	<b>With GA Adjustment and 1590 Interest Adjustment</b>	<b>Change</b>
Residential	kWh	-0.00216	-0.00214	-0.00002
General Service Less Than 50 kW	kWh	-0.00201	-0.00199	-0.00002
General Service 50 to 4,999 kW	KW	-0.6258	-0.62616	0.00036
Unmetered Scattered Load	kWh	-0.00219	-0.00217	-0.00002
Sentinel Lighting	KW	-0.7146	-0.70733	-0.00727
Street Lighting	KW	-0.51425	-0.51111	-0.00314
Standby Power	KW	-0.11845	-0.11817	-0.00028

**7. Ref: Supplemental Module - Z-Factor Tax Changes**

Sheet "F1.1 Z-Factor Tax Changes" of the supplemental module shows Grossed-Up Tax Amount as \$1,209,611 while the 2009 3GIRM Supplementary Filing Module sheet "F1.1 Z-Factor Tax Changes" shows Grossed-Up Income Taxes as \$1,237,171.

- a) Please review and advise of the correct amount.

**RESPONSE:**

The Grossed-Up Tax Amount is not an input field. For both modules in both years, BPI was only to input 2008 data – the Taxable Capital, Deduction from Taxable Capital up to \$15,000,000 and the Regulatory Taxable Income. Although the Grossed-Up Tax Amount was calculated by the module and not BPI, BPI does not see this discrepancy. The 2008 Grossed-Up Tax Amount is \$1,237,171 in 2008 and \$1,209,611 in 2009 in both the 2009 and 2010 IRM models on sheet F1.1 Z-Factor Tax Changes.

## **HST Interrogatory**

### **8. Harmonized Sales Tax**

It is possible that the PST and GST may be harmonized effective July 1, 2010. Unlike the GST, the PST is included as an OM&A expense and is also included in capital expenditures. If the GST and PST are harmonized, corporations would see a reduction in OM&A expenses and capital expenditures.

In the event that PST and GST are harmonized effective July 1, 2010:

- a. Would Brantford Power agree to capture in a variance account the reductions in OM&A and capital expenditures?

### **RESPONSE:**

The harmonization of sales taxes is said to reduce BPI's OM&A costs and capital expenditures in the long term. However in the short term, during the IRM period, BPI's OM&A costs and capital expenditures are not likely to decrease. Prices may not go down at all. Further, growth/reduction in capital expenditures is not incorporated in to rates during IRM period unless such growth/reduction exceeds the materiality threshold limit set by the OEB.

PST is a commodity tax, not an income tax and it should not be given the same treatment with respect to rate adjustments. The Board has established clear rules that require LDCs to capture the differences in income tax rates or income tax rules resulting from legislative or regulatory changes and true them up with respect to the taxes incorporated in rates. However, there are no such rules laid out with respect to changes in commodity taxes.

There are numerous other elements of utility costs (other than PST) embedded into distribution rates such as Property taxes, Employment Insurance Rates, Canada Pension Plan rates. Increases/decreases to all components of rates should be considered simultaneously. In addition, harmonization of sales taxes (HST) will increase the working capital requirement. Besides, there would be an increased exposure to bad debts as the accounts receivable increases. Addressing only the commodity tax component (of rates) during the IRM period amounts to 'a single-issue rate adjustment' and on that basis it should be rejected.

Establishing a variance account, during the IRM period, to track reductions in OM&A and capital expenditures imposes an enormous administrative burden on

a utility. In addition, not all utilities have systems in place to record the costs attributable to PST.

The variance account, if and when established, should not only record the reductions in OM&A and Capital expenditures due to changes in commodity tax rules but should also record the increases in costs on items that are currently not subject to PST in the current regime.

It is quite likely that the cost of producing such information and the ensuing regulatory hearing and proceeding for disposition of variance account would produce minimal if any net benefits to the ratepayers.

- b. Are there other alternatives that the Board might consider to reflect the reductions in OM&A and capital expenditures if this bill is enacted?

**RESPONSE:**

This is an issue generic to the industry and that a stakeholder consultation is required to ensure implications of this tax change are fully addressed; and, in the meantime, distributor revenue requirements should be established based on the current tax regime.

Due to the nature of the short IRM period (1 year), sufficient time is not available to fully consider the issue of impacts through harmonization of sales taxes in order to put forth practical alternatives to a variance account being proposed by the Board staff.



Name of LDC: Brantford Power Inc.  
File Number: EB-2009-0214  
Effective Date: Saturday, May 01, 2010

## LDC Information

<b>Applicant Name</b>	Brantford Power Inc.
<b>OEB Application Number</b>	EB-2009-0214
<b>LDC Licence Number</b>	ED-2003-0060
<b>Applied for Effective Date</b>	May 1, 2010



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Table of Contents

<b>Sheet Name</b>	<b>Purpose of Sheet</b>
<a href="#">A1.1 LDC Information</a>	Enter LDC Data
<a href="#">A2.1 Table of Contents</a>	Table of Contents
<a href="#">B1.1 2006 Reg Assets</a>	2006 Regulatory Asset Recovery
<a href="#">B1.2 2006 Reg Ass Prop Shr</a>	2006 Regulatory Asset Recovery Proportionate Share
<a href="#">B1.3 Rate Class And Bill Det</a>	Rate Class and 2008 Billing Determinants
<a href="#">C1.0 2006 Reg Asset Recovery</a>	Regulatory Assets - 2006 Regulatory Asset Recovery
<a href="#">C1.1 Reg Assets - Cont Sch 2005</a>	Regulatory Assets - Continuity Schedule 2005
<a href="#">C1.2 Reg Assets - Cont Sch 2006</a>	Regulatory Assets - Continuity Schedule 2006
<a href="#">C1.3 Reg Assets - Cont Sch 2007</a>	Regulatory Assets - Continuity Schedule 2007
<a href="#">C1.4 Reg Assets - Cont Sch 2008</a>	Regulatory Assets - Continuity Schedule 2008
<a href="#">C1.4a RegAssets - Cont Sch 2009</a>	Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only
<a href="#">C1.5 Reg Assets - Con Sch Final</a>	Regulatory Assets - Continuity Schedule Final
<a href="#">D1.1 Threshold Test</a>	Threshold Test
<a href="#">E1.1 Cost Allocation kWh</a>	Cost Allocation - kWh
<a href="#">E1.2 Cost Allocation Non-RPPkWh</a>	Cost Allocation - Non-RPP kWh
<a href="#">E1.3 Cost Allocation 1590</a>	Cost Allocation - 1590
<a href="#">E1.4 Cost Allocation 1595</a>	Cost Allocation - 1595
<a href="#">F1.1 Calculation Rate Rider</a>	Calculation of Regulatory Asset Recovery Rate Rider
<a href="#">F1.2 Request for Clearance</a>	Request for Clearance of Deferral and Variance Accounts



Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

2006 Regulatory Asset Recovery

Account Description	Account Number	Principal Amounts as of Dec-31 2004 A	Hydro One charges (if applicable) to Dec31-03 B	Hydro One charges (if applicable) Jan 1-04 to Apr 30-06 C	Transition Cost Adjustment D	Principal Amounts E = A + B + C + D	Interest to Dec31-04 F	Interest per 2006 Reg Assets G = H - F - E	Total Claim and Recoveries per 2006 Reg Assets H	Transfer of Board-approved amounts to 1590 as per 2006 EDR I = - E	Transfer of Board-approved Interest to 1590 as per 2006 EDR J = - ( F + G )
1. Dec. 31, 2004 Reg. Assets											
		Column G	Column K	Column M				Column H	Column N		
RSVA - Wholesale Market Service Charge	1580	1,357,615				1,357,615	261,048	152,000	1,770,663	(1,357,615)	(413,048)
RSVA - One-time Wholesale Market Service	1582					0		0		0	0
RSVA - Retail Transmission Network Charge	1584	1,330,744	(39,316)	(58,404)		1,230,024	158,798	134,512	1,526,334	(1,230,024)	(293,310)
RSVA - Retail Transmission Connection Charge	1586	1,130,986	94,085	4,976		1,230,047	136,384	124,190	1,490,621	(1,230,047)	(260,574)
RSVA - Power	1588	(1,692,481)				(1,692,481)	29,950	(2,800)	(1,665,331)	1,692,481	(27,150)
<b>Sub-Totals</b>		<b>2,126,864</b>	<b>54,769</b>	<b>(53,428)</b>		<b>2,128,205</b>	<b>586,180</b>	<b>407,902</b>	<b>3,122,287</b>	<b>(2,128,205)</b>	<b>(994,082)</b>
Other Regulatory Assets	1508	31,415		10,041		41,456	502	4,570	46,528	(41,456)	(5,072)
Retail Cost Variance Account - Retail	1518					0		0		0	0
Retail Cost Variance Account - STR	1548					0		0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	45,345	5,312			50,657	6,575	4,800	62,032	(50,657)	(11,375)
Pre-Market Opening Energy Variances Total	1571	2,660,000				2,660,000	619,990	257,133	3,537,123	(2,660,000)	(877,123)
Extra-Ordinary Event Losses	1572					0		0		0	0
Deferred Rate Impact Amounts	1574					0		0		0	0
Other Deferred Credits	2425					0		0		0	0
<b>Sub-Totals</b>		<b>2,736,760</b>	<b>5,312</b>	<b>10,041</b>		<b>2,752,113</b>	<b>627,067</b>	<b>266,503</b>	<b>3,645,683</b>	<b>(2,752,113)</b>	<b>(893,570)</b>
Qualifying Transition Costs	1570	1,250,013	55			1,250,068	268,843	120,839	1,639,750	(1,250,068)	(389,682)
Transition Cost Adjustment	1570				(163,975)	(163,975)			(163,975)	163,975	0
<b>Sub-Totals</b>		<b>1,250,013</b>	<b>55</b>			<b>1,086,093</b>	<b>268,843</b>	<b>120,839</b>	<b>1,475,775</b>	<b>(1,086,093)</b>	<b>(389,682)</b>
<b>Total Regulatory Assets</b>		<b>6,113,637</b>	<b>60,136</b>	<b>(43,387)</b>	<b>(163,975)</b>	<b>5,966,411</b>	<b>1,482,090</b>	<b>795,244</b>	<b>8,243,745</b>	<b>(5,966,411)</b>	<b>(2,277,334)</b>
<b>Total Recoveries to April 30-06</b>	2. Rate Riders Calculation	Cell C48							3,294,186	(3,294,186)	0
<b>Balance to be collected or refunded</b>	2. Rate Riders Calculation	Cell N51							4,949,559	(2,672,225)	(2,277,334)



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## 2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	3,308,517	40.1%
GS < 50 KW	791,546	9.6%
GS > 50 Non TOU	4,067,441	49.3%
GS > 50 TOU		0.0%
Intermediate		0.0%
Large Users		0.0%
Small Scattered Load	41,236	0.5%
Sentinel Lighting	14,229	0.2%
Street Lighting	20,776	0.3%
<b>Total</b>	<b>8,243,745</b>	<b>100.0%</b>

2. Rate Riders Calculation

Row 29



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Rate Class and 2008 Billing Determinants

Rate Group	Rate Class	Fixed Metric	Vol Metric	2008			Billed kWh for Non-RPP customers	1590 Recovery Share Proportion 1
				Billed Customers or Connections				
				A	B	C		
RES	Residential	Customer	kWh	33,818	294,990,955		48,300,145	40.6%
GSLT50	General Service Less Than 50 kW	Customer	kWh	2,675	110,476,190		17,771,637	10.0%
GSGT50	General Service 50 to 4,999 kW	Customer	kW	413	588,310,445	1,635,606	509,033,503	48.8%
USL	Unmetered Scattered Load	Connection	kWh	435	2,335,344		3,451	0.3%
Sen	Sentinel Lighting	Connection	kW	788	549,288	1,787	65,553	0.1%
SL	Sentinel Lighting	Connection	kW	10,056	7,244,141	25,242	1,410,360	0.2%
SB	Standby Power – INTERIM APPROVAL	Connection	kW	1	1,667,325	22,905	679,058	
NA	Rate Class 8	NA	NA					
NA	Rate Class 9	NA	NA					
NA	Rate Class 10	NA	NA					
NA	Rate Class 11	NA	NA					
NA	Rate Class 12	NA	NA					
NA	Rate Class 13	NA	NA					
NA	Rate Class 14	NA	NA					
NA	Rate Class 15	NA	NA					
NA	Rate Class 16	NA	NA					
NA	Rate Class 17	NA	NA					
NA	Rate Class 18	NA	NA					
NA	Rate Class 19	NA	NA					
NA	Rate Class 20	NA	NA					
NA	Rate Class 21	NA	NA					
NA	Rate Class 22	NA	NA					
NA	Rate Class 23	NA	NA					
NA	Rate Class 24	NA	NA					
NA	Rate Class 25	NA	NA					
								100.0%



Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

**Regulatory Assets - Continuity Schedule 2006**

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 1	Low Voltage and Recoveries per 2006 Reg Asset	Transition Cost Adjustment	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of May-1-06	Opening Interest Amounts as of Jan-1-05 4	Interest per 2006 Reg Asset	Recoveries per 2006 Reg Asset	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of May-1-06
LV Variance Account	1550										0
RSVA - Wholesale Market Service Charge	1580	1,357,615	0		(1,357,615)	0	261,048	152,000		(413,048)	0
RSVA - Retail Transmission Network Charge	1584	1,330,744	(97,720)		(1,233,024)	0	158,798	134,512		(293,310)	0
RSVA - Retail Transmission Connection Charge	1586	1,130,986	99,061		(1,230,047)	0	136,384	124,190		(260,574)	0
RSVA - Power (Excluding Global Adjustment)	1588	(1,692,481)			1,692,481	0	29,950	(2,800)		(27,150)	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590		(3,294,186)		5,966,411	2,672,225			0	2,277,334	2,277,334
Disposition and recovery of Regulatory Balances Account	1595					0					0
<b>Sub-Total</b>		<b>2,126,864</b>	<b>(3,292,845)</b>		<b>3,838,206</b>	<b>2,672,225</b>	<b>586,180</b>	<b>407,902</b>	<b>0</b>	<b>1,283,252</b>	<b>2,277,334</b>
RSVA - One-time Wholesale Market Service	1582	0	0		0	0	0	0		0	0
Other Regulatory Assets	1508	31,415	10,041		(41,456)	0	502	4,570		(5,072)	0
Retail Cost Variance Account - Retail	1518	0	0		0	0	0	0		0	0
Retail Cost Variance Account - STR	1548	0	0		0	0	0	0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	45,345	5,312		(50,657)	0	6,575	4,800		(11,375)	0
Pre-Market Opening Energy Variances Total	1571	2,660,000	0		(2,660,000)	0	619,990	257,133		(877,123)	0
Extra-Ordinary Event Losses	1572	0	0		0	0	0	0		0	0
Deferred Rate Impact Amounts	1574	0	0		0	0	0	0		0	0
Other Deferred Credits	2425	0	0		0	0	0	0		0	0
Qualifying Transition Costs	1570	1,250,013	55		(1,250,068)	0	268,843	120,839		(389,682)	0
Transition Cost Adjustment	1570			(163,975)	163,975	0					0
<b>Total</b>		<b>6,113,637</b>	<b>(3,277,437)</b>	<b>(163,975)</b>	<b>0</b>	<b>2,672,225</b>	<b>1,482,090</b>	<b>795,244</b>	<b>0</b>	<b>0</b>	<b>2,277,334</b>



Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2005

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 *	Transactions (additions) during 2005, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2005, excluding interest and adjustments <sup>1</sup>	Adjustments during 2005 - instructed by Board <sup>2</sup>	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05 *	Interest Recovery Transactions during 2005	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	Total Closing Amounts as of Dec-31-05			
												A	B	C = A - B	
LV Variance Account	1550						0				0	0			0
RSVA - Wholesale Market Service Charge	1580		632,848			(125,182)	507,666			46,889	46,889	554,555	2,342,086	(1,787,531)	
RSVA - Retail Transmission Network Charge	1584		236,830			308	237,138			49,692	49,692	286,830	1,923,498	(1,636,668)	
RSVA - Retail Transmission Connection Charge	1586		353,821			(3,915)	349,906			51,555	51,555	401,461	1,796,955	(1,395,494)	
RSVA - Power (Excluding Global Adjustment)	1588		213,275			41,439	254,714			(380,903)	(380,903)	(126,189)	(2,188,794)	2,062,605	
RSVA - Power (Global Adjustment Sub-account)			(894,997)				(894,997)			(22,095)	(22,095)	(917,092)	(945,802)	28,710	
Recovery of Regulatory Asset Balances	1590		(2,342,726)				(2,342,726)			(143,179)	(143,179)	(2,485,905)	(2,485,905)	0	
Disposition and recovery of Regulatory Balances Account	1595						0				0	0			
<b>Total</b>		<b>0</b>	<b>(1,800,949)</b>	<b>0</b>	<b>0</b>	<b>(87,350)</b>	<b>(1,888,299)</b>	<b>0</b>	<b>0</b>	<b>(398,041)</b>	<b>(398,041)</b>	<b>(2,286,340)</b>	<b>442,038</b>	<b>(2,728,378)</b>	

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> Opening balances assumed to be zero as a result of clearance of December 2004 balances cleared in 2006 Regulatory Asset process

Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2006

Account Number	Opening Principal Amounts as of Jan-06	Transactions (additions) during 2006, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2006, excluding interest and adjustments <sup>1</sup>	Adjustments during 2006 - instructed by Board <sup>2</sup>	Adjustments during 2006 - other <sup>3</sup>	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-06	Interest Recovery Transactions during 2006	Interest Adjustment 2005/2006	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
Account Description													
LV Variance Account	1550	0	(67,158)				(67,158)	0			(911)		(911)
RSVA - Wholesale Market Service Charge	1580	507,666	(1,227,642)				(719,976)	46,889			(113,041)		(66,152)
RSVA - Retail Transmission Network Charge	1584	237,138	359,848		(58,404)		538,582	49,692			(73,784)		(24,092)
RSVA - Retail Transmission Connection Charge	1586	349,906	(440,934)		51,127		(39,901)	51,555			(76,921)		(25,366)
RSVA - Power (Excluding Global Adjustment)	1588	254,714	(681,567)				(426,853)	(380,903)			18,664		(362,239)
RSVA - Power (Global Adjustment Sub-account)		(894,997)	1,395,889				500,892	(22,095)			1,163		(20,932)
Recovery of Regulatory Asset Balances	1590	(2,342,726)	2,913,131	(2,072,721)		2,672,225	1,169,909	(143,179)			(119,191)	2,277,334	2,014,964
Disposition and recovery of Regulatory Balances Account	1595	0					0	0					0
Total		(1,888,299)	4,668,868	(4,490,022)	0	(7,277)	2,672,225	955,495	(398,041)	0	0	2,277,334	1,515,272

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2007, excluding interest and adjustments <sup>1</sup>	Adjustments during 2007 - instructed by Board <sup>2</sup>	Adjustments during 2007 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Recovery Transactions during 2007	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07	Total Closing Amounts as of Dec-31-07		
												A	B	C = A - B
LV Variance Account	1550	(67,158)		(101,406)			(168,564)	(911)		(5,443)	(6,354)	(174,918)	(174,918)	0
RSVA - Wholesale Market Service Charge	1580	(719,976)		(1,320,511)			(2,040,487)	(66,152)		(62,813)	(128,965)	(2,169,452)	(2,169,451)	(1)
RSVA - Retail Transmission Network Charge	1584	538,582		(226,535)			312,047	(24,092)		22,866	(1,226)	310,821	310,821	0
RSVA - Retail Transmission Connection Charge	1586	(39,901)		(810,410)			(850,311)	(25,366)		(19,690)	(45,056)	(895,367)	(895,367)	0
RSVA - Power (Excluding Global Adjustment)	1588	(426,853)		(220,767)			(647,620)	(362,239)		(26,115)	(388,354)	(1,035,974)	(1,035,974)	0
RSVA - Power (Global Adjustment Sub-account)		500,892		(198,972)			301,920	(20,932)		17,536	(3,396)	298,524	298,524	0
Recovery of Regulatory Asset Balances	1590	1,169,909		(2,588,010)			(1,418,101)	2,014,964		(5,615)	2,009,349	591,248	591,248	0
Disposition and recovery of Regulatory Balances Account	1595	0					0	0			0	0		
<b>Total</b>		<b>955,495</b>	<b>0</b>	<b>(5,466,611)</b>	<b>0</b>	<b>0</b>	<b>(4,511,116)</b>	<b>1,515,272</b>	<b>0</b>	<b>(79,274)</b>	<b>1,435,998</b>	<b>(3,075,118)</b>	<b>(3,075,117)</b>	<b>(1)</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule 2008

Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2008, excluding interest and adjustments <sup>1</sup>	Adjustments during 2008 - instructed by Board <sup>2</sup>	Adjustments during 2008 - other <sup>3</sup>	Transfer of Board-approved 2006 amounts to 1595 (2008 COS) <sup>4</sup>	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Recovery Transactions during 2008	Interest Jan-1 to Dec31-08	Transfer of Board-approved 2006 interest amounts to 1595 (2008 COS)	Closing Interest Amounts as of Dec-31-08
LV Variance Account	1550	(168,564)		(69,787)			207,797	(30,554)	(6,354)		(5,932)	9,545	(2,741)
RSVA - Wholesale Market Service Charge	1580	(2,040,487)		(595,922)				(2,636,409)	(128,965)		(93,358)		(222,323)
RSVA - Retail Transmission Network Charge	1584	312,047		(871,955)				(559,908)	(1,226)		(7,188)		(8,414)
RSVA - Retail Transmission Connection Charge	1586	(850,311)		(898,208)				(1,748,519)	(45,056)		(51,860)		(96,916)
RSVA - Power (Excluding Global Adjustment)	1588	(647,620)		(652,471)				(1,300,091)	(388,354)		(39,491)		(427,845)
RSVA - Power (Global Adjustment Sub-account)		301,920	481,714					783,634	(3,396)		13,916		10,520
Recovery of Regulatory Asset Balances	1590	(1,418,101)		(1,765,613)				(3,183,714)	2,009,349		(95,838)		1,913,511
Disposition and recovery of Regulatory Balances Account	1595	0						0	0				0
<b>Total</b>		<b>(4,511,116)</b>	<b>481,714</b>	<b>(4,853,956)</b>	<b>0</b>	<b>0</b>	<b>207,797</b>	<b>(6,675,561)</b>	<b>1,435,998</b>	<b>0</b>	<b>(279,751)</b>	<b>9,545</b>	<b>1,165,792</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.  
<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.  
<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to  
<sup>4</sup> This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.

**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only

Account Description	Account Number	Transactions (additions) during 2009, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2009, excluding interest and adjustments <sup>1</sup>	Adjustments during 2009 - instructed by Board <sup>2</sup>	Adjustments during 2009 - other <sup>3</sup>	Closing Principal Balance as of Sep-30-09
LV Variance Account	1550					
RSVA - Wholesale Market Service Charge	1580					
RSVA - Retail Transmission Network Charge	1584					
RSVA - Retail Transmission Connection Charge	1586					
<b>RSVA - Power (Excluding Global Adjustment)</b>	1588	(712,640)				(712,640)
<b>RSVA - Power (Global Adjustment Sub-account)</b>		1,429,004				1,429,004
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
<b>Total</b>		<b>716,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>716,364</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> This records the values of amounts removed from Group One accounts in previous proceedings, but does not enter offsets for disposition of 1590, as recovery has not been completed.

Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

Regulatory Assets - Continuity Schedule Final

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09 or Oct-01-09	Global Adjustment Reconciliation	Transfer of Board-approved 2007 amounts to 1595 (2009 COS)	Principal Amounts to be disposed	Opening Interest Amounts as of Jan-1-09	Global Adjustment Interest Reconciliation	Interest on Board-approved 2007 amounts prior to transfer Jan-1, 2009 to Date of Transfer	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS)	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010	Interest Amounts to be disposed
		A	B	C	E = A + B + C + D	F	G	H	I	J	K	M = F + G + H + I + J + K
LV Variance Account	1550	(30,554)			(30,554)	(2,741)				(345)	(55)	(3,141)
RSVA - Wholesale Market Service Charge	1580	(2,636,409)			(2,636,409)	(222,323)				(29,809)	(4,768)	(256,900)
RSVA - Retail Transmission Network Charge	1584	(559,908)			(559,908)	(8,414)				(6,331)	(1,012)	(15,757)
RSVA - Retail Transmission Connection Charge	1586	(1,748,519)			(1,748,519)	(96,916)				(19,770)	(3,162)	(119,848)
RSVA - Power (Excluding Global Adjustment)	1588	(1,300,091)	77,784		(1,222,307)	(427,845)	(23,142)			(14,700)	(2,351)	(468,038)
RSVA - Power (Global Adjustment Sub-account)		783,634	(77,784)		705,850	10,520	23,142			8,860	1,417	43,939
Recovery of Regulatory Asset Balances	1590	(3,183,714)			(3,183,714)	1,913,511				(11,794)	(1,901)	1,899,816
Disposition and recovery of Regulatory Balances Account	1595	0			0	0				0	0	0
<b>Total</b>		<b>(8,675,561)</b>	<b>0</b>	<b>0</b>	<b>(8,675,561)</b>	<b>1,165,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(73,889)</b>	<b>(11,832)</b>	<b>1,080,071</b>

Interest projected on December 31, 2008 closing principal balance.

Month	Prescribed Rate	Monthly Interest
Saturday, January 31, 2009	2.45	0.2081
Saturday, February 28, 2009	2.45	0.1879
Tuesday, March 31, 2009	2.45	0.2081
Thursday, April 30, 2009	1.00	0.0822
Sunday, May 31, 2009	1.00	0.0849
Tuesday, June 30, 2009	1.00	0.0822
Friday, July 31, 2009	0.55	0.0467
Monday, August 31, 2009	0.55	0.0467
Wednesday, September 30, 2009	0.55	0.0452
Saturday, October 31, 2009	0.55	0.0467
Monday, November 30, 2009	0.55	0.0452
Thursday, December 31, 2009	0.55	0.0467
<b>Effective Rate</b>		<b>1.1307</b>

Month	Prescribed Rate	Monthly Interest
Sunday, January 31, 2010	0.55	0.0467
Sunday, February 28, 2010	0.55	0.0422
Wednesday, March 31, 2010	0.55	0.0467
Friday, April 30, 2010	0.55	0.0452
<b>Effective Rate</b>		<b>0.1808</b>



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Threshold Test

Rate Class	Billed kWh B
Residential	294,990,955
General Service Less Than 50 kW	110,476,190
General Service 50 to 4,999 kW	588,310,445
Unmetered Scattered Load	2,335,344
Sentinel Lighting	549,288
Sentinel Lighting	7,244,141
Standby Power – INTERIM APPROVAL	1,667,325
	<u>1,005,573,688</u>
Total Claim	(7,595,490 )
Total Claim per kWh	- 0.007553



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 <sup>1</sup>	
Residential	294,990,955	29.3%	(9,885 )	(848,769 )	(168,875 )	(548,096 )	(495,873 )	(2,071,498 )
General Service Less Than 50 kW	110,476,190	11.0%	(3,702 )	(317,870 )	(63,245 )	(205,266 )	(185,708 )	(775,790 )
General Service 50 to 4,999 kW	588,310,445	58.5%	(19,713 )	(1,692,729 )	(336,793 )	(1,093,087 )	(988,936 )	(4,131,258 )
Unmetered Scattered Load	2,335,344	0.2%	(78 )	(6,719 )	(1,337 )	(4,339 )	(3,926 )	(16,399 )
Sentinel Lighting	549,288	0.1%	(18 )	(1,580 )	(314 )	(1,021 )	(923 )	(3,857 )
Sentinel Lighting	7,244,141	0.7%	(243 )	(20,843 )	(4,147 )	(13,460 )	(12,177 )	(50,870 )
Standby Power – INTERIM APPROVAL	1,667,325	0.2%	(56 )	(4,797 )	(955 )	(3,098 )	(2,803 )	(11,708 )
	<u>1,005,573,688</u>	<u>100.0%</u>	<u>(33,695 )</u>	<u>(2,893,309 )</u>	<u>(575,665 )</u>	<u>(1,868,367 )</u>	<u>(1,690,345 )</u>	<u>(7,061,381 )</u>

<sup>1</sup> RSVA - Power (Excluding Global Adjustment)



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 <sup>1</sup>
Residential	48,300,145	8.4%	62,735
General Service Less Than 50 kW	17,771,637	3.1%	23,083
General Service 50 to 4,999 kW	509,033,503	88.2%	661,167
Unmetered Scattered Load	3,451	0.0%	4
Sentinel Lighting	65,553	0.0%	85
Sentinel Lighting	1,410,360	0.2%	1,832
Standby Power – INTERIM APPROVAL	679,058	0.1%	882
	<b>577,263,707</b>	<b>100.0%</b>	<b>749,789</b>

<sup>1</sup> RSVA - Power (Global Adjustment Sub-account)



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	40.6%	(521,263 )
General Service Less Than 50 kW	10.0%	(128,390 )
General Service 50 to 4,999 kW	48.8%	(626,542 )
Unmetered Scattered Load	0.3%	(3,852 )
Sentinel Lighting	0.1%	(1,284 )
Sentinel Lighting	0.2%	(2,568 )
Standby Power – INTERIM APPROVAL	0.0%	0
	<b>100.0%</b>	<b>(1,283,898 )</b>



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	0.0%	0
General Service Less Than 50 kW	0.0%	0
General Service 50 to 4,999 kW	0.0%	0
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Sentinel Lighting	0.0%	0
Standby Power – INTERIM APPROVAL	0.0%	0
	<b>0.0%</b>	<b>0</b>



Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

## Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

Four

Rate Rider Effective To Date

Wednesday, April 30, 2014

Rate Class	Vol Metric	Billed kWh A	Billed kW B	kWh C	Non-RPP D	1590 E	1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	294,990,955	0	(2,071,498 )	62,735	(521,263 )	0	(2,530,025 )	(0.00214)
General Service Less Than 50 kW	kWh	110,476,190	0	(775,790 )	23,083	(128,390 )	0	(881,097 )	(0.00199)
General Service 50 to 4,999 kW	kW	588,310,445	1,635,606	(4,131,258 )	661,167	(626,542 )	0	(4,096,633 )	(0.62616)
Unmetered Scattered Load	kWh	2,335,344	0	(16,399 )	4	(3,852 )	0	(20,247 )	(0.00217)
Sentinel Lighting	kW	549,288	1,787	(3,857 )	85	(1,284 )	0	(5,056 )	(0.70733)
Sentinel Lighting	kW	7,244,141	25,242	(50,870 )	1,832	(2,568 )	0	(51,606 )	(0.51111)
Standby Power – INTERIM APPROVAL	kW	1,667,325	22,905	(11,708 )	882	0	0	(10,826 )	(0.11817)
		<u>1,005,573,688</u>	<u>1,685,540</u>	<u>(7,061,381 )</u>	<u>749,789</u>	<u>(1,283,898 )</u>	<u>0</u>	<u>(7,595,490 )</u>	

Enter the above value onto Sheet  
 "J2.1 DeferralAccount Rate Rider"  
 of the 2010 OEB IRM2 Rate Generator  
 "J2.5 DeferralAccount Rate Rider2"  
 of the 2010 OEB IRM3 Rate Generator



**Name of LDC:** Brantford Power Inc.  
**File Number:** EB-2009-0214  
**Effective Date:** Saturday, May 01, 2010

## Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts	Interest Amounts	Total Claim
		A	B	C = A + B
LV Variance Account	1550	30,554	3,141	33,695
RSVA - Wholesale Market Service Charge	1580	2,636,409	256,900	2,893,309
RSVA - Retail Transmission Network Charge	1584	559,908	15,757	575,665
RSVA - Retail Transmission Connection Charge	1586	1,748,519	119,848	1,868,367
RSVA - Power (Excluding Global Adjustment)	1588	1,222,307	468,038	1,690,345
RSVA - Power (Global Adjustment Sub-account)	1588	(705,850 )	(43,939 )	(749,789 )
Recovery of Regulatory Asset Balances	1590	3,183,714	(1,899,816 )	1,283,898
Disposition and recovery of Regulatory Balances Account	1595	(8,675,561 )	1,080,071	(7,595,490 )
Total		0	0	0