



February 23, 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 SUBMISSION**

Please find attached BPI's responses to the Board Staff Submission received on February 2, 2010.

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

Yours truly,

*Original signed by*

Heather Wyatt, Manager of Regulatory Compliance & Governance, Board Secretary  
Brantford Power Inc.

cc.

George Mychailenko, CEO  
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 applicant 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.

**BRANTFORD POWER INC. REPLY SUBMISSION  
TO  
BOARD STAFF SUBMISSIONS  
DATED FEBRUARY 23, 2010  
EB-2009-0214**

**1. INTRODUCTION**

Brantford Power Inc. ("BPI") filed an application with the Ontario Energy Board (the "Board") on October 21, 2009 based on the 2010 3rd Generation Incentive Regulation Mechanism. The application is seeking approval for changes to the distribution rates that BPI charges for electricity distribution to be effective on May 1, 2010.

On January 8, 2010, BPI filed responses to interrogatories submitted by Board Staff. Board Staff made submissions dated February 2, 2010 based on its review of the evidence provided by BPI. In that submission, Board staff made submissions on the following matters:

- Potential Tax Sharing Rate Rider;
- Disposition of Deferral and Variance Accounts as per the EDDVAR Report;
- Treatment of Smart Meter Funding Adder;
- Adjustments to the revenue to cost ratios;
- Adjustments to Retail Transmission Service Rates; and
- Accounting for the implementation of the Harmonized Sales Tax ("HST").

BPI does not have further comments with respect to the potential tax sharing rate rider, treatment of the smart meter funding adder and adjustments to the revenue to cost ratios.

The purpose of this document is to provide BPI's responses to Board Staff's submission regarding:

- Disposition of Deferral and Variance Accounts as per the EDDVAR Report;
- Adjustments to Retail Transmission Service Rates; and
- Accounting for the implementation of the Harmonized Sales Tax ("HST").

**2. DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS AS  
PER THE ELECTRICITY DISTRIBUTORS DEFERRAL AND  
VARIANCE ACCOUNT REVIEW REPORT (the "EDDVAR REPORT")**

Board staff addressed three matters pertaining to the disposition of Deferral and Variance Accounts, to which BPI is responding.

**2.1. RATE RIDER FOR DISPOSITION OF GLOBAL ADJUSTMENT SUB-  
ACCOUNT BALANCE**

At Page 4, Board staff suggests

*that it would be useful to the Board were Brantford Power to review the Board's EB-2009-0405 Decision dated January 29, 2010 and provide comments in reply submission as to whether the approach for the disposition of the global adjustment contained in that Decision (i.e. implementation through an adjustment to the*

*Provincial Benefit item on the bill) could be readily implemented by Brantford Power.*

BPI has reviewed the Board Decision EB-2009-0405, with respect to the disposition of the global adjustment sub account and bill presentment. In this decision, the Board approved a proposal for the disposition of the global adjustment sub account, which would apply a credit or charge to all accounts that receive the provincial benefit, except for MUSH customers, over a two-year period. The Board indicated that a separate line item must be on the bill indicating the rate and the usage used to determine the credit or charge. BPI advises that it could accommodate this methodology through its Customer Information System.

## **2.2. DISPOSITION PERIOD FOR GROUP 1 ACCOUNTS**

In its application, BPI proposed a period of four years to dispose of its Group 1 Deferral and Variance Accounts ("DVAs"). Awaiting direction from the Board, which was subsequently given in the EDDVAR Report [EB-2008-0046 dated July 31, 2009], the balances in those accounts accumulated over a four-year period.

Board Staff at Page 5, states that

*In order to reduce inter-generational inequities, Board staff submits that the disposition for all Group 1 accounts should not exceed one year.*

BPI has calculated Deferral and Variance Account rate riders using disposition periods of one, two, three and four years holding all other components included on the customer bill constant. As well, BPI has calculated the increases to customers' bills in the years that the DVA rate riders for each of the disposition periods, are removed

from the customers' accounts. Table 1 below, summarizes the dollar value and percentage increases to customers total bills in the subsequent years for each of the disposition periods. The detailed recalculations are included below in Attachment A of this submission.

**TABLE 1**  
**SUMMARY OF INCREASES TO CUSTOMER BILLS**  
**DISPOSITION OF GROUP 1 DVAs**  
**OVER VARIOUS DISPOSITION PERIODS**

Class	1-Year Disposition		2-Year Disposition		3-Year Disposition		4-Year Disposition	
	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Residential	\$7.31	7.9%	\$3.70	3.8%	\$2.44	2.5%	\$1.85	1.9%
GS < 50 kW	\$16.80	7.8%	\$8.40	3.8%	\$5.46	2.4%	\$4.20	1.8%
GS > 50 kW	\$6,518.32	6.8%	\$3,259.16	3.3%	\$2,172.77	2.2%	\$1,629.57	1.6%
USL	\$18.27	9.2%	\$9.24	4.4%	\$6.09	2.9%	\$4.62	2.2%
Sentinel	\$1.50	6.6%	\$0.75	3.2%	\$0.50	2.1%	\$0.38	1.6%
Street	\$0.22	5.2%	\$0.11	2.5%	\$0.07	1.6%	\$0.05	1.1%

While customers will benefit from the one-year disposition period in the one year that the balances in the Deferral and Variance Accounts are disposed back to customers, BPI submits that those customers will experience a negative impact when the rate rider is removed in the subsequent year and their bills increase, as for example, is the case for BPI's residential customers, by 7.9%. BPI submits that by disposing of the Group 1 DVAs over a longer period such negative bill impacts in the subsequent year could be smoothed. Further, disposition of the Group 1 DVAs over a two- or three-year period would strike a balance between the interests to reduce inter-generational inequities and to mitigate the increases to customers when the rate riders are removed.

### **2.3. ACCOUNT 1588 – RSVA COST OF POWER ATTRIBUTABLE TO GLOBAL ADJUSTMENT FOR RPP CUSTOMERS**

At Pages 5 and 6, Board Staff state that

*Board staff is unclear with respect to Brantford Power's disclosure that a component of the Account 1588 RSVA – Cost of Power would be attributable to the global adjustment for RPP customers. Board staff understands that in the calculation of the IESO monthly power bill that the distributor is responsible for calculating the global adjustment for RPP customers and that amount would be cleared with the IESO. What Board staff would like to understand is whether Brantford Power has included in its reported 1588 RSVA – Cost of Power credit amount of \$1,690,345 any amounts for the global adjustment for RPP customers, and if so, what amount was included in this credit balance.*

To clarify, BPI advises that there is a debit amount \$54,642.47, including carrying charges, included in the 1588 RSVA – Cost of Power credit amount of \$1,690,345 that relates to global adjustment for RPP customers. This balance represents differences between the amount allocated from IESO line 146 Global Adjustment and the amount that was calculated for the IESO monthly power bill through the Form 1598 submission for the period January 1, 2005 to December 31, 2008.

### **3. ADJUSTMENTS TO RETAIL TRANSMISSION SERVICE RATES (RTSR)**

At Page 8, Board Staff submits that Brantford Power Inc.'s proposed Retail Transmission Services Rates ("RTSRs") be revised to reflect the January 1, 2010 values

resulting from the Decision and Rate Order of the Board in the EB-2008-0272 proceeding issued January 21, 2010.

BPI advises that based on the Uniform Transmission Rates effective January 1, 2010, it has recalculated the proposed RTSRs. The revised proposed rates and bill impacts are included as Attachment B to this submission.

#### 4. ACCOUNTING FOR THE IMPLEMENTATION OF THE HARMONIZED SALES TAX ("HST")

At Page 10, Board Staff states that

*Because the costs and savings (resulting from the implementation of HST) are not clear at this point, Board staff submits that tracking of these is warranted at this point to quantify, per government pronouncements, that the potential savings for corporations like Brantford Power could be significant. Accordingly, Board staff submits that the Board may wish to consider establishing a deferral and variance account to record the amounts after July 1, 2010 and until Brantford Power's next cost-of-service rebasing application, that were formerly incorporated as the 8% PST on capital expenditures and expenses incurred, but which will now be eligible for an HST Input Tax Credit.*

With respect to the proposed Deferral and Variance Account, BPI notes that it provided comments on this matter in its response to Board Staff Interrogatory #8. BPI submits that a deferral and variance account to track the impacts of HST is not warranted during an Incentive Regulation Mechanism ("IRM") regime and provides the following additional comments:



PST is a "commodity tax" and not an "income tax". Therefore, PST should not be given the same treatment as income tax with respect to distribution rate adjustments. The Board has established clear rules that require LDCs in an IRM period, 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 income taxes incorporated in rates. However, there are no such rules laid out with respect to changes in commodity taxes because of the difficulty in tracking the changes as explained below.

There are numerous other related elements (other than PST) embedded in distribution rates such as property taxes, Employment Insurance rates and Canada Pension Plan rates, which are subject to change by different levels of governments. Increases or decreases to all such components are currently not tracked in deferral and variance accounts during IRM period. Isolating just one element, PST, for the purpose of tracking incremental changes in a deferral account is not justifiable. Addressing only the commodity tax component (of rates) during an IRM period amounts to 'a single-issue rate adjustment' and on that basis it should be rejected.

Further, due to normal price increases, the cost of goods and services procured might be higher than what was originally incorporated into rates during the rebasing year. Although the accompanied PST portion of the HST is recovered through input tax credits, it may not completely offset the increase in the price itself. If the incremental change in input tax credits is to be tracked in a deferral and variance account, a higher amount of PST would be required to be given back to ratepayers than the original amount of the PST portion incorporated into rates.

Most LDCs with annual taxable sales in excess of \$10 million would be unable to claim input tax credits (only provincial portion of the tax) for the first 5 years on following items:

- telecommunication services other than internet access or toll-free numbers; and
- road vehicles weighing less than 3,000 kilograms (and parts and certain services) and fuel to power those vehicles.

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

Under current tax regime, the Provincial Sales Tax (PST) is a consumer tax that applies only to purchases of goods and certain services consumed in Ontario. When LDCs purchase goods and services, GST and PST is charged on goods and services. GST paid by LDCs is recovered through federal input tax credits whereas the PST portion is absorbed into the cost of goods and services purchased which then is passed on to electricity customers through distribution rates.

The PST portion absorbed into the cost of goods and services is passed on to electricity customers using different methodologies depending on where those goods and services are utilized:

- If goods and services purchased are used for the operation, maintenance and administration (OM&A) of distribution system, the PST portion embedded in cost of goods and services is passed through the OM&A expenses into distribution rates over the rate year.
- If goods and services purchased are used in Capital projects, the PST portion embedded in cost of goods and services is amortized through 'amortization and depreciation expense' over the life of the capital asset (up to 20-25 years). In this case, only a fraction of the PST incurred is passed through rates every year until the end of useful life of the goods and services.

- PST paid on direct costs or indirect costs that are accumulated to establish burden or overhead charges are ultimately capitalized. The tracking of HST variance for disposition would not line up with the revenue requirement implications as full HST savings would be identified when capitalized items are paid via depreciation and return over 25 years.

The goods and services procured by LDCs go into the utility's inventory and get consumed either for OM&A or for Capital projects depending on the need. When goods are used from the inventory, it is difficult to identify whether a particular item was bought prior to July 1, 2010 or after HST was implemented.

Implementation of the HST on commodity will increase BPI's working capital requirements and exposure to bad debt. That is, BPI's LDC's working capital requirement would increase as a result of the 8% increase on IESO's invoice, which the utility has to pay first and collect later from customers. The exposure to bad debts would increase as the accounts receivable increases due to an overall increase in customer's bill owing to implementation of HST.

It is quite likely that the cost of producing such variance information with respect to the implementation and the ensuing regulatory proceeding for disposition of variance account would produce minimal if any net benefits to the ratepayers. For these reasons, BPI submits that a deferral and variance account to track the impacts of HST is not warranted during an Incentive Regulation Mechanism ("IRM") regime

ALL OF WHICH IS RESPECTFULLY SUBMITTED ON THIS 23<sup>RD</sup> DAY OF  
FEBRUARY, 2010

BRANTFORD POWER INC.

*Original Signed By*

Heather Wyatt  
Manager of Regulatory Compliance and Governance, Board Secretary

ATTACHMENT A. IMPACTS TO CUSTOMER BILLS. DISPOSITION OF  
GROUP 1 DVAs OVER VARIOUS DISPOSITION PERIODS

ATTACHMENT B. REVISED PROPOSED RETAIL TRANSMISSION SERVICES  
RATES AND BILL IMPACTS

## **ATTACHMENT A**

### **IMPACTS TO CUSTOMER BILLS. DISPOSITION OF GROUP 1 DVAs OVER VARIOUS DISPOSITION PERIODS**

## BILL IMPACTS

### 1 Year Disposition

Class	Rate Rider	Current	Total New Bill (May 2010 - Apr 2011) with Disposal	\$ Change	% Change	Total New Bill (May 2011 - Apr 2012) No Rate Riders	\$ Change from 2010	% Change from 2010
Residential	\$ (0.00865)	\$ 98.34	\$ 92.86	\$ (5.48)	-5.60%	\$ 100.17	\$ 7.31	7.9%
GS<50 kW	\$ (0.00804)	\$ 229.18	\$ 214.85	\$ (14.33)	-6.30%	\$ 231.65	\$ 16.80	7.8%
GS>50 kW	\$ (2.50320)	\$ 103,003.40	\$ 96,280.96	\$(6,722.44)	-6.50%	\$ 102,799.28	\$ 6,518.32	6.8%
USL	\$ (0.00876)	\$ 217.47	\$ 199.10	\$ (18.37)	-8.40%	\$ 217.37	\$ 18.27	9.2%
Sentinel	\$ (2.85841)	\$ 21.78	\$ 22.64	\$ 0.86	3.90%	\$ 24.14	\$ 1.50	6.6%
Street	\$ (2.05700)	\$ 4.32	\$ 4.22	\$ (0.10)	-2.30%	\$ 4.44	\$ 0.22	5.2%

### 2 Year Disposition

Class	Rate Rider	Current	Total New Bill (May 2010 - Apr 2011) with Disposal	\$ Change	% Change	Total New Bill (May 2011 - Apr 2012) with Disposal	Total New Bill (May 2012 - Apr 2013) No Rate Riders	\$ Change	% Change
Residential	\$ (0.00433)	\$ 98.34	\$ 96.47	\$ (1.87)	-1.9%	\$ 96.47	\$ 100.17	\$ 3.70	3.8%
GS<50 kW	\$ (0.00402)	\$ 229.18	\$ 223.25	\$ (5.93)	-2.6%	\$ 223.25	\$ 231.65	\$ 8.40	3.8%
GS>50 kW	\$ (1.25160)	\$ 103,003.40	\$ 99,540.12	\$(3,463.28)	-3.4%	\$ 99,540.12	\$ 102,799.28	\$ 3,259.16	3.3%
USL	\$ (0.00438)	\$ 217.47	\$ 208.13	\$ (9.34)	-4.3%	\$ 208.13	\$ 217.37	\$ 9.24	4.4%
Sentinel	\$ (1.42921)	\$ 21.78	\$ 23.39	\$ 1.61	7.4%	\$ 23.39	\$ 24.14	\$ 0.75	3.2%
Street	\$ (1.02850)	\$ 4.32	\$ 4.33	\$ 0.01	0.2%	\$ 4.33	\$ 4.44	\$ 0.11	2.5%

### 3 Year Disposition

Class	Rate Rider	Current	Total New Bill (May 2010 - Apr 2011) with Disposal	\$ Change	% Change	Total New Bill (May 2011 - Apr 2012) with Disposal	Total New Bill (May 2012 - Apr 2013) with Disposal	Total New Bill (May 2013 - Apr 2014) No Rate Riders	\$ Change	% Change
Residential	\$ (0.00288)	\$ 98.34	\$ 97.73	\$ (0.61)	-0.6%	\$ 97.73	\$ 97.73	\$ 100.17	\$ 2.44	2.5%

GS<50 kW	\$ (0.00268)	\$ 229.18	\$ 226.19	\$ (2.99)	-1.3%	\$ 226.19	\$ 226.19	\$ 231.65	\$ 5.46	2.4%
GS>50 kW	\$ (0.83440)	\$ 103,003.40	\$ 100,626.51	\$(2,376.89)	-2.3%	\$ 100,626.51	\$ 100,626.51	\$ 102,799.28	\$ 2,172.77	2.2%
USL	\$ (0.00292)	\$ 217.47	\$ 211.28	\$ (6.19)	-2.8%	\$ 211.28	\$ 211.28	\$ 217.37	\$ 6.09	2.9%
Sentinel	\$ (0.95280)	\$ 21.78	\$ 23.64	\$ 1.86	8.5%	\$ 23.64	\$ 23.64	\$ 24.14	\$ 0.50	2.1%
Street	\$ (0.68567)	\$ 4.32	\$ 4.37	\$ 0.05	1.2%	\$ 4.37	\$ 4.37	\$ 4.44	\$ 0.07	1.6%

#### 4 Year Disposition

Class	Rate Rider	Current Monthly Bill	Total New Bill (May 2010 - Apr 2011) with Disposal	\$ Change	% Change	Total New Bill (May 2011 - Apr 2012) with Disposal	Total New Bill (May 2012 - Apr 2013) with Disposal	Total New Bill (May 2013 - Apr 2014) with Disposal	Total New Bill (May 2014-Apr 2015) No Rate Riders	\$ Change	% Change
Residential	\$ (0.002160)	\$ 98.34	\$ 98.32	\$ (0.02)	0.0%	\$ 98.32	\$ 98.32	\$ 98.32	\$ 100.17	\$ 1.85	1.9%
GS<50 kW	\$ (0.002010)	\$ 229.18	\$ 227.45	\$ (1.73)	-0.8%	\$ 227.45	\$ 227.45	\$ 227.45	\$ 231.65	\$ 4.20	1.8%
GS>50 kW	\$ (0.625800)	\$ 103,003.40	\$ 101,169.71	\$(1,833.69)	-1.8%	\$ 101,169.71	\$ 101,169.71	\$ 101,169.71	\$ 102,799.28	\$ 1,629.57	1.6%
USL	\$ (0.002190)	\$ 217.47	\$ 212.75	\$ (4.72)	-2.2%	\$ 212.75	\$ 212.75	\$ 212.75	\$ 217.37	\$ 4.62	2.2%
Sentinel	\$ (0.714600)	\$ 21.78	\$ 23.76	\$ 1.98	9.1%	\$ 23.76	\$ 23.76	\$ 23.76	\$ 24.14	\$ 0.38	1.6%
Street	\$ (0.514250)	\$ 4.32	\$ 4.39	\$ 0.07	1.6%	\$ 4.39	\$ 4.39	\$ 4.39	\$ 4.44	\$ 0.05	1.1%

## ATTACHMENT B

### REVISED PROPOSED RETAIL TRANSMISSION SERVICES RATES AND BILL IMPACTS



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

#### Applied For TX Network General

Method of Application	Uniform Percentage				
Uniform Percentage	11.700%				
	Rate Class				
	<b>Residential</b>				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.006500	11.700%	0.000761	0.007261
	Rate Class				
	<b>General Service Less Than 50 kW</b>				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.005800	11.700%	0.000679	0.006479
	Rate Class				
	<b>General Service 50 to 4,999 kW</b>				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kW	1.984300	11.700%	0.232163	2.216463



Rate Class		Applied to Class				
Unmetered Scattered Load		Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.005800	11.700%	0.000679	0.006479	
Rate Class		Applied to Class				
Sentinel Lighting		Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.853000	11.700%	0.216801	2.069801	
Rate Class		Applied to Class				
Street Lighting		Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.831700	11.700%	0.214309	2.046009	
Rate Class		Applied to Class				
Standby Power - APPROVED ON AN INTERIM BASIS		Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	



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

## Applied For TX Connection General

Method of Application

Uniform Percentage

Uniform Percentage

7.500%

Rate Class  
**Residential**

Applied to Class  
 Yes

Rate Description

Vol Metric

Current Amount

% Adjustment

\$ Adjustment

Final Amount

Retail Transmission Rate – Line and Transformation Connection Service Rate

\$/kWh

0.005400

7.500%

0.000405

0.005805

Rate Class  
**General Service Less Than 50 kW**

Applied to Class  
 Yes

Rate Description

Vol Metric

Current Amount

% Adjustment

\$ Adjustment

Final Amount

Retail Transmission Rate – Line and Transformation Connection Service Rate

\$/kWh

0.004800

7.500%

0.000360

0.005160

Rate Class  
**General Service 50 to 4,999 kW**

Applied to Class  
 Yes

Rate Description

Vol Metric

Current Amount

% Adjustment

\$ Adjustment

Final Amount

Retail Transmission Rate – Line and Transformation Connection Service Rate

\$/kW

1.640200

7.500%

0.123015

1.763215

Rate Class  
**Unmetered Scattered Load**

Applied to Class  
 Yes

Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.004800	7.500%	0.000360	0.005160

Rate Class  
**Sentinel Lighting**

Applied to Class  
 Yes

Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.531900	7.500%	0.114893	1.646793

Rate Class  
**Street Lighting**

Applied to Class  
 Yes

Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.514200	7.500%	0.113565	1.627765

Rate Class  
**Standby Power - APPROVED ON AN INTERIM BASIS**

Applied to Class  
 Yes

Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
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Name of LDC: Brantford Power Inc.  
 File Number: EB-2009-0214  
 Effective Date: Saturday, May 01, 2010

## Calculation of Bill Impacts

### Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	12.12	11.45
Service Charge Rate Adder(s)	\$	-	2.07
Service Charge Rate Rider(s)	\$	0.01	-
Distribution Volumetric Rate	\$/kWh	0.0134	0.0138
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	-
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0023
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0054	0.0058
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>800 kWh</b>	<b>- kW</b>
<b>RPP Tier One</b>	<b>600 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0420**

Residential	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.0%	34.44%
Energy Second Tier (kWh)	234	0.0660	15.44	234	0.0660	15.44	0.00	0.0%	15.55%
<b>Sub-Total: Energy</b>			<b>49.64</b>			<b>49.64</b>	<b>0.00</b>	<b>0.0%</b>	<b>49.99%</b>
Service Charge	1	12.12	12.12	1	11.45	11.45	-0.67	(5.5)%	11.53%
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.07	2.07	2.07	0.0%	2.08%
Service Charge Rate Rider(s)	1	-0.01	-0.01	1	0.00	0.00	0.01	(100.0)%	0.00%
Distribution Volumetric Rate	800	0.0134	10.72	800	0.0138	11.04	0.32	3.0%	11.12%
Distribution Volumetric Rate Adder(s)	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)	800	0.0000	0.00	800	-0.0023	-1.84	-1.84	0.0%	-1.85%
<b>Total: Distribution</b>			<b>22.83</b>			<b>22.72</b>	<b>-0.11</b>	<b>(0.5)%</b>	<b>22.88%</b>
Retail Transmission Rate – Network Service Rate	834	0.0065	5.42	834	0.0073	6.09	0.67	12.4%	6.13%
Retail Transmission Rate – Line and Transformation Connection Service Rate	834	0.0054	4.50	834	0.0058	4.84	0.34	7.6%	4.87%
<b>Total: Retail Transmission</b>			<b>9.92</b>			<b>10.93</b>	<b>1.01</b>	<b>10.2%</b>	<b>11.01%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>32.75</b>			<b>33.65</b>	<b>0.90</b>	<b>2.7%</b>	<b>33.89%</b>
Wholesale Market Service Rate	834	0.0052	4.34	834	0.0052	4.34	0.00	0.0%	4.37%
Rural Rate Protection Charge	834	0.0013	1.08	834	0.0013	1.08	0.00	0.0%	1.09%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.25%
<b>Sub-Total: Regulatory</b>			<b>5.67</b>			<b>5.67</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.71%</b>
Debt Retirement Charge (DRC)	800	0.00700	5.60	800	0.00700	5.60	0.00	0.0%	5.64%
<b>Total Bill before Taxes</b>			<b>93.66</b>			<b>94.56</b>	<b>0.90</b>	<b>1.0%</b>	<b>95.24%</b>
GST	93.66	5%	4.68	94.56	5%	4.73	0.05	1.1%	4.76%
<b>Total Bill</b>			<b>98.34</b>			<b>99.29</b>	<b>0.95</b>	<b>1.0%</b>	<b>100.00%</b>

**Rate Class Threshold Test  
 Residential**

	kWh	250	600	800	1,400	2,250
Loss Factor Adjusted kWh	281	626	834	1,459	2,345	
Load Factor						
<b>Energy</b>						
Applied For Bill	\$ 14.88	\$ 35.92	\$ 49.04	\$ 90.89	\$149.37	
Current Bill	\$ 14.88	\$ 35.92	\$ 49.04	\$ 90.89	\$149.37	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	36.9%	46.8%	50.0%	54.4%	56.7%	
<b>Distribution</b>						
Applied For Bill	\$ 16.39	\$ 20.41	\$ 22.71	\$ 29.61	\$ 39.37	
Current Bill	\$ 15.46	\$ 20.15	\$ 22.83	\$ 30.87	\$ 42.26	
\$ Impact	\$ 0.93	\$ 0.26	\$ 0.12	\$ 1.26	\$ 2.89	
% Impact	6.0%	1.3%	-0.5%	-4.1%	-6.8%	
% of Total Bill	40.7%	26.6%	22.9%	17.7%	15.0%	
<b>Retail Transmission</b>						
Applied For Bill	\$ 3.42	\$ 8.20	\$ 10.93	\$ 19.11	\$ 30.72	
Current Bill	\$ 3.11	\$ 7.45	\$ 9.92	\$ 17.56	\$ 27.00	
\$ Impact	\$ 0.31	\$ 0.75	\$ 1.01	\$ 1.75	\$ 2.82	
% Impact	10.0%	10.1%	10.2%	10.1%	10.1%	
% of Total Bill	8.5%	10.7%	11.0%	11.4%	11.7%	
<b>Delivery (Distribution and Retail Transmission)</b>						
Applied For Bill	\$ 19.81	\$ 28.61	\$ 33.64	\$ 48.72	\$ 70.09	
Current Bill	\$ 18.57	\$ 27.60	\$ 32.75	\$ 48.23	\$ 70.16	
\$ Impact	\$ 1.24	\$ 1.01	\$ 0.89	\$ 0.49	\$ -0.07	
% Impact	6.7%	3.7%	2.7%	1.0%	-0.1%	
% of Total Bill	49.1%	37.3%	33.9%	29.2%	26.6%	
<b>Regulatory</b>						
Applied For Bill	\$ 1.95	\$ 4.32	\$ 5.67	\$ 9.74	\$ 15.49	
Current Bill	\$ 1.95	\$ 4.32	\$ 5.67	\$ 9.74	\$ 15.49	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	4.8%	5.6%	5.7%	5.8%	5.9%	
<b>Debt Retirement Charge</b>						
Applied For Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75	
Current Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	4.3%	5.5%	5.6%	5.9%	6.0%	
<b>GST</b>						
Applied For Bill	\$ 1.92	\$ 3.65	\$ 4.73	\$ 7.96	\$ 12.54	
Current Bill	\$ 1.86	\$ 3.60	\$ 4.68	\$ 7.93	\$ 12.54	
\$ Impact	\$ 0.06	\$ 0.05	\$ 0.05	\$ 0.03	\$ -	
% Impact	3.2%	1.4%	1.1%	0.4%	0.0%	
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%	
<b>Total Bill</b>						
Applied For Bill	\$ 40.31	\$ 76.70	\$ 99.28	\$ 167.11	\$263.24	
Current Bill	\$ 39.01	\$ 75.64	\$ 98.34	\$ 166.59	\$263.31	
\$ Impact	\$ 1.30	\$ 1.06	\$ 0.94	\$ 0.52	\$ -0.07	
% Impact	3.3%	1.4%	1.0%	0.3%	0.0%	



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

## Calculation of Bill Impacts

### General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	24.93	24.78
Service Charge Rate Adder(s)	\$	-	2.07
Service Charge Rate Rider(s)	\$	0.02	-
Distribution Volumetric Rate	\$/kWh	0.0063	0.0065
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	-
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0021
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0058	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048	0.0052
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	2,000 kWh	- kW
RPP Tier One	750 kWh	Load Factor

Loss Factor 1.0420

General Service Less Than 50 kW	Volume	RATE	CHARGE	Volume	RATE	CHARGE	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	18.62%
Energy Second Tier (kWh)	1,335	0.0660	88.11	1,335	0.0660	88.11	0.00	0.0%	38.37%
Sub-Total: Energy			130.86			130.86	0.00	0.0%	66.98%
Service Charge	1	24.93	24.93	1	24.78	24.78	-0.15	(0.6)%	10.79%
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.07	2.07	2.07	0.0%	0.90%
Service Charge Rate Rider(s)	1	-0.02	-0.02	1	0.00	0.00	0.02	(100.0)%	0.00%
Distribution Volumetric Rate	2,000	0.0063	12.60	2,000	0.0065	13.00	0.40	3.2%	5.66%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)	2,000	0.0000	0.00	2,000	-0.0021	-4.20	-4.20	0.0%	-1.83%
Total: Distribution			37.51			35.65	-1.86	(5.0)%	18.55%
Retail Transmission Rate – Network Service Rate	2,085	0.0058	12.09	2,085	0.0065	13.55	1.46	12.1%	5.90%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,085	0.0048	10.01	2,085	0.0052	10.84	0.83	8.3%	4.72%
Total: Retail Transmission			22.10			24.39	2.29	10.4%	10.62%
Sub-Total: Delivery (Distribution and Retail Transmission)			69.61			60.04	-9.57	-13.7%	29.17%
Wholesale Market Service Rate	2,085	0.0052	10.84	2,085	0.0052	10.84	0.00	0.0%	4.72%
Rural Rate Protection Charge	2,085	0.0013	2.71	2,085	0.0013	2.71	0.00	0.0%	1.18%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.11%
Sub-Total: Regulatory			13.80			13.80	0.00	0.0%	6.01%
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	6.10%
Total Bill before Taxes			218.27			218.70	0.43	0.2%	95.24%
GST		5%	10.91		5%	10.94	0.03	0.3%	4.76%
Total Bill			229.18			229.64	0.46	0.2%	100.00%

### Rate Class Threshold Test

#### General Service Less Than 50 kW

kWh 1,000 2,000 7,500 15,000 20,000

	Loss Factor	Adjusted kWh	1,043	2,085	7,816	15,631	20,841
		kWh					
	Load Factor						
<b>Energy</b>							
	Applied For Bill	\$ 62.09	\$ 130.86	\$ 509.11	\$ 1,024.90	\$ 1,368.76	
	Current Bill	\$ 62.09	\$ 130.86	\$ 509.11	\$ 1,024.90	\$ 1,368.76	
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
	% of Total Bill	49.4%	57.0%	83.5%	64.7%	65.1%	
<b>Distribution</b>							
	Applied For Bill	\$ 31.27	\$ 35.69	\$ 60.01	\$ 93.17	\$ 115.27	
	Current Bill	\$ 31.21	\$ 37.51	\$ 72.16	\$ 119.41	\$ 150.91	
	\$ Impact	\$ 0.06	\$ 1.82	\$ 12.15	\$ 26.24	\$ 35.64	
	% Impact	0.2%	-4.9%	-18.8%	-22.0%	-23.6%	
	% of Total Bill	24.9%	15.3%	7.5%	5.9%	5.5%	
<b>Retail Transmission</b>							
	Applied For Bill	\$ 12.20	\$ 24.39	\$ 91.44	\$ 182.88	\$ 243.84	
	Current Bill	\$ 11.06	\$ 22.10	\$ 82.65	\$ 165.69	\$ 220.92	
	\$ Impact	\$ 1.14	\$ 2.29	\$ 8.59	\$ 17.19	\$ 22.92	
	% Impact	10.3%	10.4%	10.4%	10.4%	10.4%	
	% of Total Bill	9.7%	10.8%	11.4%	11.6%	11.6%	
<b>Delivery (Distribution and Retail Transmission)</b>							
	Applied For Bill	\$ 43.47	\$ 60.08	\$ 151.45	\$ 276.05	\$ 359.11	
	Current Bill	\$ 42.27	\$ 58.61	\$ 155.01	\$ 285.10	\$ 371.83	
	\$ Impact	\$ 1.20	\$ 0.47	\$ 3.56	\$ 9.05	\$ 12.72	
	% Impact	2.8%	0.8%	-2.3%	-3.2%	-3.4%	
	% of Total Bill	34.6%	26.2%	18.9%	17.4%	17.1%	
<b>Regulatory</b>							
	Applied For Bill	\$ 7.03	\$ 13.80	\$ 51.05	\$ 101.85	\$ 135.71	
	Current Bill	\$ 7.03	\$ 13.80	\$ 51.05	\$ 101.85	\$ 135.71	
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
	% of Total Bill	5.6%	6.0%	6.4%	6.4%	6.5%	
<b>Debt Retirement Charge</b>							
	Applied For Bill	\$ 7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00	
	Current Bill	\$ 7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00	
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
	% of Total Bill	5.6%	6.1%	6.5%	6.6%	6.7%	
<b>GST</b>							
	Applied For Bill	\$ 5.88	\$ 10.94	\$ 38.21	\$ 75.30	\$ 100.18	
	Current Bill	\$ 5.92	\$ 10.91	\$ 38.38	\$ 75.64	\$ 100.82	
	\$ Impact	\$ 0.06	\$ 0.03	\$ 0.17	\$ 0.45	\$ 0.64	
	% Impact	1.0%	0.3%	-0.4%	-0.6%	-0.8%	
	% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%	
<b>Total Bill</b>							
	Applied For Bill	\$ 125.57	\$ 229.68	\$ 802.32	\$ 1,583.19	\$ 2,103.76	
	Current Bill	\$ 124.31	\$ 228.18	\$ 808.05	\$ 1,592.69	\$ 2,117.12	
	\$ Impact	\$ 1.26	\$ 0.50	\$ 3.73	\$ 9.50	\$ 13.36	
	% Impact	1.0%	0.2%	-0.5%	-0.6%	-0.8%	
	Rounding Applied		0.040000				



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

## Calculation of Bill Impacts

### General Service 50 to 4,999 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	304.99	293.52
Service Charge Rate Adder(s)	\$	-	2.07
Service Charge Rate Rider(s)	\$	0.26	-
Distribution Volumetric Rate	\$/kW	2.6955	2.6027
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	-
Distribution Volumetric Rate Rider(s)	\$/kW	0.0023	0.6434
Retail Transmission Rate – Network Service Rate	\$/kW	1.9843	2.2165
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6402	1.7632
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>995,000 kWh</b>	<b>2,480 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor 55.0%</b>

**Loss Factor 1.0420**

General Service 50 to 4,999 kW		Volume	RATE	CHARGE	Volume	RATE	CHARGE	\$	%	% of Total Bill
Energy First Tier (kWh)		750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	0.04%
Energy Second Tier (kWh)		1,036,041	0.0660	68,378.71	1,036,041	0.0660	68,378.71	0.00	0.0%	67.03%
<b>Sub-Total: Energy</b>				<b>68,421.46</b>			<b>68,421.46</b>	<b>0.00</b>	<b>0.0%</b>	<b>67.07%</b>
Service Charge		1	304.99	304.99	1	293.52	293.52	-11.47	(3.8)%	0.29%
Service Charge Rate Adder(s)		1	0.00	0.00	1	2.07	2.07	2.07	0.0%	0.00%
Service Charge Rate Rider(s)		1	-0.26	-0.26	1	0.00	0.00	0.26	(100.0)%	0.00%
Distribution Volumetric Rate		2,480	2.6955	6,684.84	2,480	2.6027	6,454.70	-230.14	(3.4)%	6.33%
Distribution Volumetric Rate Adder(s)		2,480	0.0000	0.00	2,480	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate		2,480	0.0000	0.00	2,480	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)		2,480	-0.0023	-5.70	2,480	-0.6434	-1,589.63	-1,589.93	27693.5%	-1.56%
<b>Total: Distribution</b>				<b>6,983.87</b>			<b>5,154.66</b>	<b>-1,829.21</b>	<b>(26.2)%</b>	<b>5.05%</b>
Retail Transmission Rate – Network Service Rate		2,480	1.9843	4,921.06	2,480	2.2165	5,496.82	575.86	11.7%	5.35%
Retail Transmission Rate – Line and Transformation Connection Service Rate		2,480	1.6402	4,067.70	2,480	1.7632	4,372.74	305.04	7.5%	4.29%
<b>Total: Retail Transmission</b>				<b>8,988.76</b>			<b>9,869.56</b>	<b>880.90</b>	<b>9.8%</b>	<b>9.68%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>				<b>15,972.63</b>			<b>15,024.32</b>	<b>-948.31</b>	<b>(5.9)%</b>	<b>14.73%</b>
Wholesale Market Service Rate		1,036,791	0.0052	5,391.31	1,036,791	0.0052	5,391.31	0.00	0.0%	5.28%
Rural Rate Protection Charge		1,036,791	0.0013	1,347.83	1,036,791	0.0013	1,347.83	0.00	0.0%	1.32%
Standard Supply Service – Administration Charge (if applicable)		1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
<b>Sub-Total: Regulatory</b>				<b>6,739.39</b>			<b>6,739.39</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.61%</b>
Debt Retirement Charge (DRC)		995,000	0.00700	6,965.00	995,000	0.00700	6,965.00	0.00	0.0%	6.83%
<b>Total Bill before Taxes</b>				<b>98,098.48</b>			<b>97,150.17</b>	<b>-948.31</b>	<b>(1.0)%</b>	<b>95.24%</b>
GST		98,098.48	5%	4,904.92	97,150.17	5%	4,857.51	-47.41	(1.0)%	4.76%
<b>Total Bill</b>				<b>103,003.40</b>			<b>102,007.68</b>	<b>-995.72</b>	<b>(1.0)%</b>	<b>100.00%</b>



**Rate Class Threshold Test**  
**General Service 50 to 4,999 kW**

	kWh	20,000	510,000	995,000	1,501,000	2,006,000
Loss Factor Adjusted kWh	20,841	531,421	1,036,791	1,564,043	2,090,253	
	kW	50	1,270	2,480	3,740	5,000
Load Factor	54.8%	55.0%	55.0%	55.0%	55.0%	55.0%

**Energy**

Applied For Bill	\$ 1,368.76	\$ 35,067.04	\$ 68,421.46	\$ 103,220.09	\$ 137,949.95
Current Bill	\$ 1,368.76	\$ 35,067.04	\$ 68,421.46	\$ 103,220.09	\$ 137,949.95
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	58.3%	66.9%	67.1%	67.1%	67.2%

**Distribution**

Applied For Bill	\$ 393.55	\$ 2,783.64	\$ 5,154.74	\$ 7,823.40	\$ 10,092.25
Current Bill	\$ 439.38	\$ 3,725.09	\$ 6,983.67	\$ 10,377.30	\$ 13,770.73
\$ Impact	\$ -45.83	\$ -941.15	\$ -1,829.13	\$ -2,753.81	\$ -3,678.48
% Impact	-10.4%	-25.3%	-26.2%	-26.5%	-26.7%
% of Total Bill	16.8%	5.3%	5.1%	5.0%	4.8%

**Retail Transmission**

Applied For Bill	\$ 198.99	\$ 5,054.22	\$ 9,869.66	\$ 14,884.08	\$ 19,898.50
Current Bill	\$ 181.23	\$ 4,603.11	\$ 8,988.76	\$ 13,555.63	\$ 18,122.50
\$ Impact	\$ 17.76	\$ 451.11	\$ 880.90	\$ 1,328.45	\$ 1,776.00
% Impact	9.8%	9.8%	9.8%	9.8%	9.8%
% of Total Bill	8.5%	9.6%	9.7%	9.7%	9.7%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 592.54	\$ 7,838.10	\$ 15,024.40	\$ 22,507.57	\$ 29,990.75
Current Bill	\$ 620.87	\$ 8,328.46	\$ 15,972.89	\$ 23,933.19	\$ 31,893.49
\$ Impact	\$ -28.33	\$ -490.30	\$ -948.49	\$ -1,425.62	\$ -1,902.74
% Impact	-4.0%	-5.9%	-5.9%	-6.0%	-6.0%
% of Total Bill	25.2%	15.0%	14.7%	14.6%	14.6%

**Regulatory**

Applied For Bill	\$ 135.71	\$ 3,454.49	\$ 6,739.39	\$ 10,166.53	\$ 13,586.90
Current Bill	\$ 135.71	\$ 3,454.49	\$ 6,739.39	\$ 10,166.53	\$ 13,586.90
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.8%	6.6%	6.6%	6.6%	6.6%

**Debt Retirement Charge**

Applied For Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
Current Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	6.0%	6.8%	6.8%	6.8%	6.8%

**GST**

Applied For Bill	\$ 111.85	\$ 2,496.48	\$ 4,857.51	\$ 7,320.06	\$ 9,778.48
Current Bill	\$ 113.27	\$ 2,521.00	\$ 4,904.94	\$ 7,381.34	\$ 9,873.62
\$ Impact	\$ -1.42	\$ -24.52	\$ -47.43	\$ -61.28	\$ -95.14
% Impact	-1.3%	-1.0%	-1.0%	-1.0%	-1.0%
% of Total Bill	4.6%	4.8%	4.8%	4.6%	4.6%

**Total Bill**

Applied For Bill	\$ 2,348.86	\$ 52,426.17	\$ 102,007.78	\$ 163,721.26	\$ 205,348.08
Current Bill	\$ 2,378.61	\$ 52,940.88	\$ 103,003.68	\$ 155,218.15	\$ 207,345.96
\$ Impact	\$ -29.75	\$ -514.82	\$ -995.92	\$ -1,496.90	\$ -1,997.88
% Impact	-1.3%	-1.0%	-1.0%	-1.0%	-1.0%



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

### Calculation of Bill Impacts

#### Unmetered Scattered Load

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	11.96	12.05
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	0.01	-
Distribution Volumetric Rate	\$/kWh	0.0072	0.0072
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	-
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0024
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	0.0052
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service - Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	2,000 kWh	- kW
RPP Tier One	760 kWh	Load Factor

Loss Factor 1.0420

Unmetered Scattered Load	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	19.89%
Energy Second Tier (kWh)	1,335	0.0660	88.11	1,335	0.0660	88.11	0.00	0.0%	40.99%
Sub-Total: Energy			130.86			130.86	0.00	0.0%	60.88%
Service Charge	1	11.96	11.96	1	12.05	12.05	0.09	0.8%	5.81%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	-0.01	-0.01	1	0.00	0.00	0.01	(100.0)%	0.00%
Distribution Volumetric Rate	2,000	0.0072	14.40	2,000	0.0072	14.40	0.00	0.0%	6.70%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)	2,000	0.0000	0.00	2,000	-0.0024	-4.80	-4.80	0.0%	-2.23%
Total: Distribution			26.35			21.65	-4.70	(17.8)%	10.07%
Retail Transmission Rate - Network Service Rate	2,085	0.0058	12.09	2,085	0.0065	13.55	1.46	12.1%	6.30%
Retail Transmission Rate - Line and Transformation Connection Service Rate	2,085	0.0048	10.01	2,085	0.0052	10.84	0.83	8.3%	5.04%
Total: Retail Transmission			22.10			24.39	2.29	10.4%	11.35%
Sub-Total: Delivery (Distribution and Retail Transmission)			48.45			46.94	-2.41	(5.0)%	21.42%
Wholesale Market Service Rate	2,085	0.0052	10.84	2,085	0.0052	10.84	0.00	0.0%	5.04%
Rural Rate Protection Charge	2,085	0.0013	2.71	2,085	0.0013	2.71	0.00	0.0%	1.28%
Standard Supply Service - Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.12%
Sub-Total: Regulatory			13.80			13.80	0.00	0.0%	6.42%
Debt Retirement Charge (ORC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	6.51%
Total Bill before Taxes			207.11			204.70	-2.41	(1.2)%	95.24%
GST	207.11	5%	10.36	204.70	5%	10.24	-0.12	(1.2)%	4.76%
Total Bill			217.47			214.84	-2.63	(1.2)%	100.00%

Rate Class Threshold Test  
 Unmetered Scattered Load

kWh 1,000 2,000 7,500 15,000 20,000





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

## Calculation of Bill Impacts

### Street Lighting

Monthly Rates and Charges		Metric	Current Rate	Applied For Rate
Service Charge		\$	0.66	0.64
Service Charge Rate Adder(s)		\$	-	-
Service Charge Rate Rider(s)		\$	-	-
Distribution Volumetric Rate		\$/kWh	2.4231	2.7109
Distribution Volumetric Rate Adder(s)		\$/kWh	-	-
Low Voltage Volumetric Rate		\$/kWh	-	-
Distribution Volumetric Rate Rider(s)		\$/kWh	0.0018	0.5433
Retail Transmission Rate - Network Service Rate		\$/kWh	1.8317	2.0460
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kWh	1.5142	1.6278
Wholesale Market Service Rate		\$/kWh	0.0052	0.0052
Rural Rate Protection Charge		\$/kWh	0.0013	0.0013
Standard Supply Service - Administration Charge (if applicable)		\$/kWh	0.25	0.25

<b>Consumption</b>	<b>37 kWh</b>	<b>0.10 kW</b>
<b>RPP Tier One</b>	<b>760 kWh</b>	<b>Load Factor 50.7%</b>

Loss Factor 1.0420

Street Lighting		Volume	RATE	CHARGE	Volume	RATE	CHARGE	\$	%	% of Total Bill
Energy First Tier (kWh)		39	0.0570	2.22	39	0.0570	2.22	0.00	0.0%	50.34%
Energy Second Tier (kWh)		0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>				<b>2.22</b>			<b>2.22</b>	<b>0.00</b>	<b>0.0%</b>	<b>50.34%</b>
Service Charge		1	0.56	0.56	1	0.64	0.64	0.08	14.3%	14.51%
Service Charge Rate Adder(s)		1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)		1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate		0.10	2.4231	0.24	0.10	2.7109	0.27	0.03	12.5%	6.12%
Distribution Volumetric Rate Adder(s)		0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate		0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)		0.10	-0.0018	0.00	0.10	-0.5433	-0.05	-0.05	0.0%	-1.13%
<b>Total: Distribution</b>				<b>0.80</b>			<b>0.88</b>	<b>0.06</b>	<b>7.5%</b>	<b>19.50%</b>
Retail Transmission Rate - Network Service Rate		0.10	1.8317	0.18	0.10	2.0460	0.20	0.02	11.1%	4.54%
Retail Transmission Rate - Line and Transformation Connection Service Rate		0.10	1.5142	0.15	0.10	1.6278	0.16	0.01	6.7%	3.63%
<b>Total: Retail Transmission</b>				<b>0.33</b>			<b>0.36</b>	<b>0.03</b>	<b>9.1%</b>	<b>8.16%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>				<b>1.13</b>			<b>1.22</b>	<b>0.09</b>	<b>8.0%</b>	<b>27.66%</b>
Wholesale Market Service Rate		39	0.0052	0.20	39	0.0052	0.20	0.00	0.0%	4.54%
Rural Rate Protection Charge		39	0.0013	0.05	39	0.0013	0.05	0.00	0.0%	1.13%
Standard Supply Service - Administration Charge (if applicable)		1	0.25	0.25	1	0.25	0.25	0.00	0.0%	5.67%
<b>Sub-Total: Regulatory</b>				<b>0.50</b>			<b>0.50</b>	<b>0.00</b>	<b>0.0%</b>	<b>11.34%</b>
Debt Retirement Charge (DRC)		37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	5.90%
<b>Total Bill before Taxes</b>				<b>4.11</b>			<b>4.20</b>	<b>0.09</b>	<b>2.2%</b>	<b>95.24%</b>
GST		4.11	5%	0.21	4.20	5%	0.21	0.00	0.0%	4.76%
<b>Total Bill</b>				<b>4.32</b>			<b>4.41</b>	<b>0.09</b>	<b>2.1%</b>	<b>100.00%</b>

**Rate Class Threshold Test  
 Street Lighting**

kWh	37	73	110	146	183
Loss Factor Adjusted kWh	39	77	115	153	191
kW	0.10	0.20	0.30	0.40	0.50
Load Factor	50.7%	50.0%	50.3%	50.0%	50.2%

**Energy**

Applied For Bill	\$ 2.22	\$ 4.39	\$ 6.56	\$ 8.72	\$ 10.89
Current Bill	\$ 2.22	\$ 4.39	\$ 6.56	\$ 8.72	\$ 10.89
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	50.3%	56.1%	58.3%	59.5%	60.2%

**Distribution**

Applied For Bill	\$ 0.88	\$ 1.07	\$ 1.29	\$ 1.50	\$ 1.73
Current Bill	\$ 0.80	\$ 1.04	\$ 1.29	\$ 1.53	\$ 1.77
\$ Impact	\$ 0.08	\$ 0.03	\$ -	\$ 0.03	\$ 0.04
% Impact	7.6%	2.9%	0.0%	-2.0%	-2.3%
% of Total Bill	19.5%	13.7%	11.5%	10.2%	9.6%

**Retail Transmission**

Applied For Bill	\$ 0.36	\$ 0.74	\$ 1.10	\$ 1.47	\$ 1.83
Current Bill	\$ 0.33	\$ 0.67	\$ 1.00	\$ 1.34	\$ 1.68
\$ Impact	\$ 0.03	\$ 0.07	\$ 0.10	\$ 0.13	\$ 0.15
% Impact	9.1%	10.4%	10.0%	9.7%	8.9%
% of Total Bill	8.2%	9.5%	9.8%	10.0%	10.1%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 1.22	\$ 1.81	\$ 2.39	\$ 2.97	\$ 3.56
Current Bill	\$ 1.13	\$ 1.71	\$ 2.29	\$ 2.87	\$ 3.45
\$ Impact	\$ 0.09	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.11
% Impact	8.0%	5.8%	4.4%	3.5%	3.2%
% of Total Bill	27.7%	23.1%	21.2%	20.3%	19.7%

**Regulatory**

Applied For Bill	\$ 0.50	\$ 0.75	\$ 1.00	\$ 1.25	\$ 1.49
Current Bill	\$ 0.50	\$ 0.75	\$ 1.00	\$ 1.25	\$ 1.49
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	11.3%	9.6%	8.9%	8.5%	8.2%

**Debt Retirement Charge**

Applied For Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
Current Bill	\$ 0.28	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.9%	6.5%	6.8%	7.0%	7.1%

**GST**

Applied For Bill	\$ 0.21	\$ 0.37	\$ 0.54	\$ 0.70	\$ 0.86
Current Bill	\$ 0.21	\$ 0.37	\$ 0.53	\$ 0.69	\$ 0.86
\$ Impact	\$ -	\$ -	\$ 0.01	\$ 0.01	\$ -
% Impact	0.0%	0.0%	1.9%	1.4%	0.0%
% of Total Bill	4.8%	4.7%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 4.41	\$ 7.83	\$ 11.20	\$ 14.66	\$ 18.08
Current Bill	\$ 4.33	\$ 7.73	\$ 11.15	\$ 14.55	\$ 17.97
\$ Impact	\$ 0.08	\$ 0.10	\$ 0.11	\$ 0.11	\$ 0.11
% Impact	2.1%	1.3%	1.0%	0.8%	0.6%



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

## Calculation of Bill Impacts

### Sentinel Lighting

Monthly Rates and Charges		Metric	Current Rate	Applied For Rate
Service Charge	\$		1.65	2.33
Service Charge Rate Adder(s)	\$		-	-
Service Charge Rate Rider(s)	\$		-	-
Distribution Volumetric Rate	\$/kW		7.8895	11.1157
Distribution Volumetric Rate Adder(s)	\$/kW		-	-
Low Voltage Volumetric Rate	\$/kW		-	-
Distribution Volumetric Rate Rider(s)	\$/kW		0.0049	0.8323
Retail Transmission Rate - Network Service Rate	\$/kW		1.8530	2.0698
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW		1.5319	1.6468
Wholesale Market Service Rate	\$/kWh		0.0052	0.0052
Rural Rate Protection Charge	\$/kWh		0.0013	0.0013
Standard Supply Service - Administration Charge (if applicable)	\$/kWh		0.25	0.25

<b>Consumption</b>	<b>180 kWh</b>	<b>0.50 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor 49.3%</b>

**Loss Factor 1.0420**

Sentinel Lighting		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)		188	0.0570	10.72	188	0.0570	10.72	0.00	0.0%	44.83%
Energy Second Tier (kWh)		0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>				<b>10.72</b>			<b>10.72</b>	<b>0.00</b>	<b>0.0%</b>	<b>44.83%</b>
Service Charge		1	1.65	1.65	1	2.33	2.33	0.88	41.2%	3.74%
Service Charge Rate Adder(s)		1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)		1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate		0.50	7.8895	3.94	0.50	11.1157	5.56	1.62	41.1%	23.25%
Distribution Volumetric Rate Adder(s)		0.50	0.0000	0.00	0.50	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate		0.50	0.0000	0.00	0.50	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)		0.50	-0.0049	0.00	0.50	-0.8323	-0.42	-0.42	0.0%	-1.76%
<b>Total: Distribution</b>				<b>5.59</b>			<b>7.47</b>	<b>1.88</b>	<b>33.6%</b>	<b>31.24%</b>
Retail Transmission Rate - Network Service Rate		0.50	1.8530	0.93	0.50	2.0698	1.03	0.10	10.8%	4.31%
Retail Transmission Rate - Line and Transformation Connection Service Rate		0.50	1.5319	0.77	0.50	1.6468	0.82	0.05	6.5%	3.43%
<b>Total: Retail Transmission</b>				<b>1.70</b>			<b>1.85</b>	<b>0.15</b>	<b>8.8%</b>	<b>7.74%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>				<b>7.29</b>			<b>9.32</b>	<b>2.03</b>	<b>27.8%</b>	<b>38.98%</b>
Wholesale Market Service Rate		188	0.0052	0.98	188	0.0052	0.98	0.00	0.0%	4.10%
Rural Rate Protection Charge		188	0.0013	0.24	188	0.0013	0.24	0.00	0.0%	1.00%
Standard Supply Service - Administration Charge (if applicable)		1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.05%
<b>Sub-Total: Regulatory</b>				<b>1.47</b>			<b>1.47</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.15%</b>
Debt Retirement Charge (DRC)		180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	5.27%
<b>Total Bill before Taxes</b>				<b>20.74</b>			<b>22.77</b>	<b>2.03</b>	<b>9.8%</b>	<b>95.23%</b>
GST		20.74	5%	1.04	22.77	5%	1.14	0.10	0.6%	4.77%
<b>Total Bill</b>				<b>21.78</b>			<b>23.91</b>	<b>2.13</b>	<b>9.8%</b>	<b>100.00%</b>

**Rate Class Threshold Test  
 Sentinel Lighting**

kWh	70	130	180	270	360
Loss Factor Adjusted kWh	73	136	188	282	376
kW	0.20	0.35	0.50	0.75	1.00
Load Factor	48.0%	50.9%	49.3%	49.3%	49.3%

**Energy**

Applied For Bill	\$ 4.16	\$ 7.75	\$ 10.72	\$ 16.07	\$ 21.43
Current Bill	\$ 4.16	\$ 7.75	\$ 10.72	\$ 16.07	\$ 21.43
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	37.8%	43.3%	44.8%	46.5%	47.5%

**Distribution**

Applied For Bill	\$ 4.38	\$ 5.93	\$ 7.47	\$ 10.05	\$ 12.62
Current Bill	\$ 3.23	\$ 4.41	\$ 5.59	\$ 7.57	\$ 9.54
\$ Impact	\$ 1.15	\$ 1.52	\$ 1.88	\$ 2.48	\$ 3.08
% Impact	35.6%	34.5%	33.6%	32.8%	32.3%
% of Total Bill	39.8%	33.2%	31.2%	29.1%	28.0%

**Retail Transmission**

Applied For Bill	\$ 0.74	\$ 1.30	\$ 1.85	\$ 2.79	\$ 3.72
Current Bill	\$ 0.68	\$ 1.19	\$ 1.70	\$ 2.54	\$ 3.38
\$ Impact	\$ 0.06	\$ 0.11	\$ 0.15	\$ 0.25	\$ 0.34
% Impact	8.8%	9.2%	8.6%	9.8%	10.1%
% of Total Bill	6.7%	7.3%	7.7%	8.1%	8.2%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 5.12	\$ 7.23	\$ 9.32	\$ 12.84	\$ 16.34
Current Bill	\$ 3.91	\$ 5.60	\$ 7.29	\$ 10.11	\$ 12.92
\$ Impact	\$ 1.21	\$ 1.63	\$ 2.03	\$ 2.73	\$ 3.42
% Impact	30.9%	28.1%	27.8%	27.0%	26.5%
% of Total Bill	46.5%	40.4%	38.0%	37.2%	36.2%

**Regulatory**

Applied For Bill	\$ 0.72	\$ 1.14	\$ 1.47	\$ 2.09	\$ 2.70
Current Bill	\$ 0.72	\$ 1.14	\$ 1.47	\$ 2.09	\$ 2.70
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	6.5%	8.4%	6.1%	6.1%	6.0%

**Debt Retirement Charge**

Applied For Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.5%	5.1%	5.3%	5.5%	5.6%

**GST**

Applied For Bill	\$ 0.52	\$ 0.85	\$ 1.14	\$ 1.64	\$ 2.15
Current Bill	\$ 0.46	\$ 0.77	\$ 1.04	\$ 1.51	\$ 1.98
\$ Impact	\$ 0.06	\$ 0.08	\$ 0.10	\$ 0.13	\$ 0.17
% Impact	13.0%	10.4%	9.6%	8.6%	8.6%
% of Total Bill	4.7%	4.8%	4.8%	4.7%	4.8%

**Total Bill**

Applied For Bill	\$ 11.01	\$ 17.88	\$ 23.91	\$ 34.53	\$ 45.14
Current Bill	\$ 8.74	\$ 15.17	\$ 21.78	\$ 31.67	\$ 41.55
\$ Impact	\$ 2.27	\$ 2.71	\$ 2.13	\$ 2.86	\$ 3.59
% Impact	13.0%	10.6%	8.8%	9.0%	8.6%