



Gerry Hilhorst, P. Eng.
VP, Regulatory Affairs

WATERLOO NORTH HYDRO INC.

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October 30, 2007

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

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms Walli:

Re: May 1, 2008 IRM Rate Filing / EB-2007-0829 / EB-2007-0585

Pursuant to the OEB's Letter of October 29, 2007 regarding the Ontario Uniform Transmission Rate Order, EB-2007-0759 effect on Distributor Retail Transmission Rates, Waterloo North Hydro Inc. hereby submits its Supplemental May 1, 2008 Rate Adjustment Application together with all relevant working papers. We enclose two (2) hard copies of the Manager's Summary and Selected Sheets of the 2008 IRM Models and a CD ROM containing an electronic format of the PDF documentation e-mailed to the Board and a completed copy of the Selected Sheets of the 2008 Excel IRM models.

WNH has previously forwarded two (2) electronic versions of the Selected Sheets of the Excel 2008 IRM Model via e-mail to boardsec@oeb.gov.on.ca and an electronic filing of the application through the Board's web portal.

If there are any questions, please contact myself, Gerry Hilhorst at 519-888-5550, ghilhorst@wnhydro.com .

Yours truly,

Original signed by

Gerry Hilhorst, P.Eng
VP, Regulatory Affairs

Waterloo North Hydro Inc. Distribution Rate Adjustment Application

SUMMARY OF APPLICATION - SUPPLEMENTAL

EB-2007-0829 / ED-2002-0575 / EB-2005-0448

IN THE MATTER OF the Ontario Energy Board Act, 1998, S. O. 1998, c. 15, Schedule B of the Energy Competition Act, 1998:

AND IN THE MATTER OF an Application by Waterloo North Hydro Inc. for an order approving just and reasonable rates as set out in this Application in accordance with the Ontario Energy Board's Filing Guidelines for the Adjustments of the Electricity Distribution Rates and PILs for May 1, 2008 Distribution Rate Adjustments, issued September 28, 2007. This Supplemental Application is filed in accordance with the Ontario Energy Board's Filing Guidelines for the Adjustment to Retail Transmission Rates issued October 29, 2007.

1.0 Introduction

- 1.1 On October 25, 2007 (electronically) and October 26, 2007 (hard copies) Waterloo North Hydro filed its Application seeking approval for rate adjustments, to be effective and implemented May 1, 2008, to its unbundled distribution rates under the implementation of the cost of capital and 2nd generation incentive regulation mechanism policies, and its associated 2008 PILs. Waterloo North Hydro filed its application prior to the November 1, 2007 deadline in order to comply with the Board's October 25, 2007 letter regarding filing deadlines and to not jeopardize an effective implementation date of the rate change on May 1, 2008.

1.1 Continued

Subsequent to our application, the Board issued a letter on October 29, 2007 directing each distributor to propose an adjustment to their retail transmission rates and disposition of the associated variance account balances. We wish to note that WNH brought this matter to the attention of the OEB in early October after receiving notice in September 2007 of a transmission rate reduction approved for Hydro One. WNH expressed concern and disappointment that there was no mechanism included in the rate filing model to pass this reduction down to retail customers. Waterloo North Hydro is also concerned with the additional burden and costs associated with the reworking and re-filing of its application caused by this regulatory oversight.

1.2 Waterloo North Hydro proposed in its original application to extend its Regulatory Asset Recovery Rate Riders at their current rates on an interim basis. Waterloo North Hydro currently has negative rate riders and proposes to continue reducing its customers' bills for the May 2008 to April 2009 rate year. Please refer to section 2.5 Regulatory Asset Recovery Rate Rider in our original submission for further details; the rate impact schedule is reproduced in section 2.0 below for your convenience.

1.3 Waterloo North Hydro is proposing to decrease its Retail Transmission Rate – Network Service Rates and its Retail Transmission Rate – Line and Transformation Connection Service Rates by the 12% that the new wholesale rates are expected to decrease on average for the period November 1, 2007 to December 31, 2008.

1.3 Continued

Waterloo North Hydro has calculated the decrease as follows:

Impact of Board EB-2007-0759 New Uniform Rates for Ontario Transmitters				
	Network Charge	Line Connection Charge	Transformation Connection Charge	Total
2008 rates \$/kW	\$ 2.31	\$ 0.59	\$ 1.61	\$ 4.51
2007 rates \$/kW	\$ 2.83	\$ 0.82	\$ 1.50	\$ 5.15
2008 as % of 2007	82%	95%		88%
Decrease for 14 months	18%	5%		12%
Annualized Decrease	21%	6%		14%

1.4 In order to achieve the anticipated overall 12% decrease which will be in effect for fourteen (14) month period (November 1, 2007 to December 31, 2008), Waterloo North Hydro proposes to decrease its Retail Transmission Rate - Network Service Rates by 21% and its Retail Transmission Rate – Line and Transformation Connection Service Rates by 6% for the period May 1, 2008 to April 30, 2009. Waterloo North Hydro proposes that on May 1, 2009 these rates will revert back to the rates which were effective May 1, 2007 (EB-2007-0585), subject to further Board rate orders. Waterloo North Hydro anticipates that reduction of these rates will minimize prospective variances in these accounts. Waterloo North Hydro has submitted with this application an excel file that contains a revised 2008 Rate Tariff Sheet on Tab 10a. and a revised Bill Impact May 07 vs. May 08 Sheet on Tab 12a.

1.5 This Supplemental Filing together with our Original Application of October 25, 2007 (electronically) and October 26, 2007 (hard copies) constitute our Proposed Rate Filing to be effective and implemented May 1, 2008.

2.0 Regulatory Asset Recovery Rate Rider – As Originally Filed

The following chart reflects our current Regulatory Asset Recovery Rate Riders, the amount that our customers' bills will increase if the rate riders are removed from our rates and the effect if the Current Rate Riders are continued:

Class No Transmission Rate Changes	Current Regulatory Asset Recovery Rate Rider	\$ Increase in Monthly Distribution Charge if Rate Rider <u>Removed</u>	% Increase in Total Charge if Rate Rider <u>Removed</u>	% Increase in Total Charge if Rate Rider <u>Continued</u> No
Residential (1,000 kWh)	(\$.0008)	\$.80	0.8%	0.0%
Gen. Service < 50 kW (kWh) (2,000 kWh)	(\$.0009)	\$ 1.80	0.9%	0.0%
Gen. Service > 50 kW (kW) (100,000kWh/500kW)	(\$.1947)	\$ 97.35	0.7%	0.0%
Large User (kW) (2,000,000 kWh / 5,000 kW)	(\$.8509)	\$4,254.50	2.3%	0.0%

As illustrated above, it is in our customers' best interest to extend the Regulatory Asset Recovery Rate Riders in order to continue to have the benefit of reduced bills at this time, rather than see an increase now and later have the funds refunded.

3.0 Rate Impacts/Mitigation

3.1 Rate Impacts/Mitigation on Total Bill

The following chart indicates a comparison between bills, based upon a customer’s Total Bill before Taxes, on an Annualized Basis (Sheets 12 & 13), including a commodity component and other charges to get an order of magnitude. The impacts include the proposed changes in the distribution rates, retail transmission rates and retaining the current regulatory asset recovery rate riders:

Monthly Rate Impacts with Continuation of Current Regulatory Asset Recovery Riders and Adjustment of Retail Transmission Rates

Class	2007 Bill	2008 Bill	\$ Increase (Decrease)	% Increase (Decrease)
Residential (1,000 kWh)	\$ 115.89	\$ 114.47	\$ (1.41)	(1.2)%
Gen. Service < 50 kW (2,000 kWh)	\$ 229.68	\$ 227.11	\$ (2.58)	(1.1)%
Gen. Service > 50 kW (100,000 kWh/500kW)	\$ 11,928.38	\$ 11,663.83	\$ (264.54)	(2.2)%
Large User (2,000,000 kWh / 5,000 kW)	\$197,104.32	\$194,075.94	\$ (3,028.64)	(1.5)%

The impact of the retail transmission rate changes reflects a decrease to all rate classes.

3.2 Rate Impacts/Mitigation - Proposed Rate Schedule

The following is Waterloo North Hydro's proposed Distribution Rates/Rate Rider for the Board's approval based on the 2008 IRM Model:

Rate Impacts if Regulatory Asset Recovery Rider Continued

Classification	Rate
RESIDENTIAL	
Monthly Service Charge	\$ 15.19
Distribution Volumetric Rate (per kWh)	\$.0135
Regulatory Asset Rate Rider (per kWh)	(\$.0008)
GENERAL SERVICE < 50kW	
Monthly Service Charge	\$ 31.68
Distribution Volumetric Rate (per kWh)	\$.0108
Regulatory Asset Rate Rider (per kWh)	(\$.0009)
GENERAL SERVICE > 50kW (Non Time of Use)	
Monthly Service Charge	\$ 192.11
Distribution Volumetric Rate (per kW)	\$ 3.6641
Regulatory Asset Rate Rider (per kW)	(\$.1947)
Large User	
Monthly Service Charge	\$ 6,859.99
Distribution Volumetric Rate (per kW)	\$ 2.8035
Regulatory Asset Rate Rider (per kW)	(\$.8509)
GENERAL SERVICE Unmetered Scattered Load	
Monthly Service Charge	\$ 0.34
Distribution Volumetric Rate (per kW)	\$ 6.9427
Regulatory Asset Rate Rider (per kW)	(\$ 1.0991)
GENERAL SERVICE Unmetered Scattered Load	
Monthly Service Charge	\$ 15.71
Distribution Volumetric Rate (per kWh)	\$.0107
Regulatory Asset Rate Rider (per kWh)	(\$.0012)

3.2 Rate Impacts/Mitigation - Proposed Rate Schedule - Continued

Waterloo North Hydro proposes to implement the new rates as of May 1, 2008. Waterloo North Hydro will prorate the customers' bills in order that consumption prior to May 1, 2008 will be billed at its current rates and post May 1, 2008 consumption will be billed at the rates proposed in this rate application.

4.0 Publishing Notice of Rate Change

Waterloo North Hydro is prepared to publish a Notice concerning this rate change in the local newspaper to inform electricity ratepayers of the proposed changes to distribution rates.

Waterloo North Hydro expects its customers may require further information about rate impacts as a result of this application. It will undertake to inform and explain the rate changes and the reasons for them to customers.

Dated at Waterloo, Ontario this 30th day of October 2007.

Original signed by

Rene W. Gatien, P. Eng.
President & CEO
Waterloo North Hydro Inc.

Waterloo North Hydro Inc.

Tariff OF RATES AND CHARGES

Effective May 1, 2008*

(*Except as otherwise noted)

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

AS FILED ON OCTOBER 25, 2007 (ELECTRONICALLY) & OCTOBER 26, 2007 (HARD COPIES)

EB-2007-0585

FOR OEB STAFF USE ONLY

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	15.19
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kWh	0.0135
Distribution Volumetric, Non-routine Rate Rider	\$/kWh	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0019
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	31.68
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kWh	0.0108
Distribution Volumetric, Non-routine Rate Rider	\$/kWh	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kWh	(0.0009)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0017
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Waterloo North Hydro Inc.

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EB-2007-0585

General Service 50 to 4,999 kW

Service Charge	\$	192.11
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kW	3.6641
Distribution Volumetric, Non-routine Rate Rider	\$/kW	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kW	(0.1947)
Retail Transmission Rate – Network Service Rate - (less than 1,000 kW)	\$/kW	2.1218
Retail Transmission Rate – Line and Transformation Connection Service Rate - (less than 1,000 kW)	\$/kW	0.6855
Retail Transmission Rate – Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	2.2535
Retail Transmission Rate – Line and Transformation Connection Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	0.8563
Retail Transmission Rate – Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	2.2508
Retail Transmission Rate – Line and Transformation Connection Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	0.8553
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Large Use

Service Charge	\$	6,859.99
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kW	2.8035
Distribution Volumetric, Non-routine Rate Rider	\$/kW	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kW	(0.8509)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4952
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.8593
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge	\$	15.71
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kWh	0.0107
Distribution Volumetric, Non-routine Rate Rider	\$/kWh	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kWh	(0.0012)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0017
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Waterloo North Hydro Inc.

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EB-2007-0585

Street Lighting

Service Charge	\$	0.34
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kW	6.9427
Distribution Volumetric, Non-routine Rate Rider	\$/kW	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kW	(1.0991)
Retail Transmission Rate – Network Service Rate	\$/kW	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.5299
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Waterloo North Hydro Inc.

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Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0505
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0400
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

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SUPPLEMENTAL - ADJUSTMENT OF RETAIL TRANSMISSION RATES - EFFECTIVE MAY 1, 2008 TO APRIL 30, 2009

EB-2007-0585

FOR OEB STAFF USE ONLY

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	15.19
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kWh	0.0135
Distribution Volumetric, Non-routine Rate Rider	\$/kWh	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0018
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	31.68
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kWh	0.0108
Distribution Volumetric, Non-routine Rate Rider	\$/kWh	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kWh	(0.0009)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0016
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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EB-2007-0585

General Service 50 to 4,999 kW

Service Charge	\$	192.11
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kW	3.6641
Distribution Volumetric, Non-routine Rate Rider	\$/kW	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kW	(0.1947)
Retail Transmission Rate – Network Service Rate - (less than 1,000 kW)	\$/kW	1.6762
Retail Transmission Rate – Line and Transformation Connection Service Rate - (less than 1,000 kW)	\$/kW	0.6444
Retail Transmission Rate – Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	1.7803
Retail Transmission Rate – Line and Transformation Connection Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	0.8049
Retail Transmission Rate – Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	1.7781
Retail Transmission Rate – Line and Transformation Connection Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	0.8040
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Large Use

Service Charge	\$	6,859.99
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kW	2.8035
Distribution Volumetric, Non-routine Rate Rider	\$/kW	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kW	(0.8509)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9712
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.8077
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge	\$	15.71
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kWh	0.0107
Distribution Volumetric, Non-routine Rate Rider	\$/kWh	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kWh	(0.0012)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0016
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Waterloo North Hydro Inc.

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SUPPLEMENTAL - ADJUSTMENT OF RETAIL TRANSMISSION RATES - EFFECTIVE MAY 1, 2008 TO APRIL 30, 2009

EB-2007-0585

Street Lighting

Service Charge	\$	0.34
Service Charge - Non-Routine Rate Rider	\$	0.00
Distribution Volumetric Rate	\$/kW	6.9427
Distribution Volumetric, Non-routine Rate Rider	\$/kW	0.0000
Rate Rider 1 (if applicable)	0	0.0000
Rate Rider 2 (if applicable)	0	0.0000
Regulatory Asset Recovery	\$/kW	(1.0991)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2642
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.4981
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kW	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Waterloo North Hydro Inc.

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EB-2007-0585

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0505
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0400
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

2008 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Waterloo North Hydro Inc.

EB-2007-0829, EB-2007-0585, EB-2005-0448

Thursday, October 25, 2007

Sheet 12 - Annualized Bill Impact

AS FILED ON OCTOBER 25, 2007 (ELECTRONICALLY) & OCTOBER 26, 2007 (HARD COPIES)

Regulated Price Plan Residential	May-07 Threshold	May-07 \$ / kWh	May-08 Threshold	May-08 \$ / kWh
less than or equal to	600 \$	0.053	600 \$	0.053
greater than	> 600 \$	0.062	> 600 \$	0.062

Regulated Price Plan Non-Residential	May-07 Threshold	May-07 \$ / kWh	May-08 Threshold	May-08 \$ / kWh
less than or equal to	750 \$	0.053	750 \$	0.053
greater than	> 750 \$	0.062	> 750 \$	0.062

Residential

Consumption	1,000 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	\$ 0.0530	\$ 31.80	600	\$ 0.0530	\$ 31.80	\$0.00	0.0%	27.43%
Energy Second Tier (kWh)	451	\$ 0.0620	\$ 27.93	451	\$ 0.0620	\$ 27.93	\$0.00	0.0%	24.09%
Sub-Total: Energy			\$ 59.73			\$ 59.73	\$0.00	0.0%	51.52%
Monthly Service Charge	1	\$ 15.15	\$ 15.15	1	\$ 15.19	\$ 15.19	\$0.04	0.3%	13.10%
Distribution (kWh)	1,000	\$ 0.0135	\$ 13.50	1,000	\$ 0.0135	\$ 13.50	\$0.00	0.0%	11.64%
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	1,000	\$ 0.0008	\$ 0.80	1,000	\$ 0.0008	\$ 0.80	\$0.00	0.0%	-0.69%
Rate Riders	1,000	\$ -	\$ -	1,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	1,051	\$ 0.0057	\$ 5.99	1,051	\$ 0.0057	\$ 5.99	\$0.00	0.0%	5.17%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,051	\$ 0.0019	\$ 2.00	1,051	\$ 0.0019	\$ 2.00	\$0.00	0.0%	1.72%
Sub-Total: Delivery			\$ 35.83			\$ 35.87	\$0.04	0.1%	30.94%
Wholesale Market Service Rate	1051	\$ 0.0052	\$ 5.46	1051	\$ 0.0052	\$ 5.46	\$0.00	0.0%	4.71%
Rural Rate Protection Charge	1051	\$ 0.0010	\$ 1.05	1051	\$ 0.0010	\$ 1.05	\$0.00	0.0%	0.91%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.22%
Sub-Total: Regulatory			\$ 6.76			\$ 6.76	\$0.00	0.0%	5.83%
Debt Retirement Charge (DRC)	1,000	\$ 0.0070	\$ 7.00	1,000	\$ 0.0070	\$ 7.00	\$0.00	0.0%	6.04%
Total Bill before Taxes			\$ 109.33			\$ 109.37	\$0.04	0.0%	94.34%
GST		\$ 109.33	6.00%		\$ 109.37	6.00%	\$ 6.56	0.0%	5.66%
Total Bill after Taxes			\$ 115.89			\$ 115.93	\$0.04	0.0%	100.00%

General Service Less Than 50 kW

Consumption	2,000 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	17.30%
Energy Second Tier (kWh)	1,351	\$ 0.0620	\$ 83.76	1,351	\$ 0.0620	\$ 83.76	\$0.00	0.0%	36.45%
Sub-Total: Energy			\$ 123.51			\$ 123.51	\$0.00	0.0%	53.75%
Monthly Service Charge	1	\$ 31.59	\$ 31.59	1	\$ 31.68	\$ 31.68	\$0.09	0.3%	13.79%
Distribution (kWh)	2,000	\$ 0.0108	\$ 21.60	2,000	\$ 0.0108	\$ 21.60	\$0.00	0.0%	9.40%
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	2,000	\$ 0.0009	\$ 1.80	2,000	\$ 0.0009	\$ 1.80	\$0.00	0.0%	-0.78%
Rate Riders	2,000	\$ -	\$ -	2,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	2,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	2,101	\$ 0.0052	\$ 10.93	2,101	\$ 0.0052	\$ 10.93	\$0.00	0.0%	4.75%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,101	\$ 0.0017	\$ 3.57	2,101	\$ 0.0017	\$ 3.57	\$0.00	0.0%	1.55%
Sub-Total: Delivery			\$ 65.89			\$ 65.98	\$0.09	0.1%	28.71%
Wholesale Market Service Rate	2101	\$ 0.0052	\$ 10.93	2101	\$ 0.0052	\$ 10.93	\$0.00	0.0%	4.75%
Rural Rate Protection Charge	2101	\$ 0.0010	\$ 2.10	2101	\$ 0.0010	\$ 2.10	\$0.00	0.0%	0.91%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.11%
Sub-Total: Regulatory			\$ 13.28			\$ 13.28	\$0.00	0.0%	5.78%
Debt Retirement Charge (DRC)	2,000	\$ 0.0070	\$ 14.00	2,000	\$ 0.0070	\$ 14.00	\$0.00	0.0%	6.09%
Total Bill before Taxes			\$ 216.68			\$ 216.77	\$0.09	0.0%	94.34%
GST		\$ 216.68	6.00%		\$ 216.77	6.00%	\$ 13.01	0.0%	5.66%
Total Bill after Taxes			\$ 229.68			\$ 229.77	\$0.10	0.0%	100.00%

General Service 50 to 4,999 kW

Consumption	100,000 kWh	500 kW	Loss Factor 1.0505
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2007 BILL	2008 BILL	IMPACT
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2008 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Waterloo North Hydro Inc.

EB-2007-0829, EB-2007-0585, EB-2005-0448

Thursday, October 25, 2007

Sheet 12 - Annualized Bill Impact

AS FILED ON OCTOBER 25, 2007 (ELECTRONICALLY) & OCTOBER 26, 2007 (HARD COPIES)

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	0.26%
Energy Second Tier (kWh)	104,300	\$ 0.0620	\$ 6,466.60	104,300	\$ 0.0620	\$ 6,466.60	\$0.00	0.0%	42.00%
Sub-Total: Energy			\$ 6,506.35			\$ 6,506.35	\$0.00	0.0%	42.26%
Monthly Service Charge	1	\$ 191.54	\$ 191.54	1	\$ 192.11	\$ 192.11	\$0.57	0.3%	1.25%
Distribution (kWh)	100,000	\$ -	\$ -	100,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Distribution (kW)	500	\$ 3.6531	\$ 1,826.55	500	\$ 3.6641	\$ 1,832.05	\$5.50	0.3%	11.90%
Regulatory Assets (kWh)	500	\$ 0.1947	\$ 97.35	500	\$ 0.1947	\$ 97.35	\$0.00	0.0%	-0.63%
Rate Riders	500	\$ -	\$ -	500	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	500	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	525	\$ 6.6261	\$ 3,480.36	525	\$ 6.6261	\$ 3,480.36	\$0.00	0.0%	22.61%
Retail Transmission Rate – Line and Transformation Connection Service Rate	525	\$ 2.3971	\$ 1,259.08	525	\$ 2.3971	\$ 1,259.08	\$0.00	0.0%	8.18%
Sub-Total: Delivery			\$ 6,660.18			\$ 6,666.25	\$6.07	0.1%	43.30%
Wholesale Market Service Rate	105050	\$ 0.0052	\$ 546.26	105050	\$ 0.0052	\$ 546.26	\$0.00	0.0%	3.55%
Rural Rate Protection Charge	105050	\$ 0.0010	\$ 105.05	105050	\$ 0.0010	\$ 105.05	\$0.00	0.0%	0.68%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.00%
Sub-Total: Regulatory			\$ 651.56			\$ 651.56	\$0.00	0.0%	4.23%
Debt Retirement Charge (DRC)	100,000	\$ 0.0070	\$ 700.00	100,000	\$ 0.0070	\$ 700.00	\$0.00	0.0%	4.55%
Total Bill before Taxes			\$ 14,518.09			\$ 14,524.16	\$6.07	0.0%	94.34%
GST	\$ 14,518.09	6.00%	\$ 871.09	\$ 14,524.16	6.00%	\$ 871.45	\$0.36	0.0%	5.66%
Total Bill after Taxes			\$ 15,389.17			\$ 15,395.61	\$6.43	0.0%	100.00%

Large Use

Consumption	2,000,000 kWh	5,000 kW	Loss Factor 1.0145
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	0.02%
Energy Second Tier (kWh)	2,028,250	\$ 0.0620	\$ 125,751.50	2,028,250	\$ 0.0620	\$ 125,751.50	\$0.00	0.0%	63.78%
Sub-Total: Energy			\$ 125,791.25			\$ 125,791.25	\$0.00	0.0%	63.80%
Monthly Service Charge	1	\$ 6,839.47	\$ 6,839.47	1	\$ 6,859.99	\$ 6,859.99	\$20.52	0.3%	3.48%
Distribution (kWh)	2,000,000	\$ -	\$ -	2,000,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Distribution (kW)	5,000	\$ 2.7951	\$ 13,975.50	5,000	\$ 2.8035	\$ 14,017.50	\$42.00	0.3%	7.11%
Regulatory Assets (kWh)	5,000	\$ 0.8509	\$ 4,254.50	5,000	\$ 0.8509	\$ 4,254.50	\$0.00	0.0%	-2.16%
Rate Riders	5,000	\$ -	\$ -	5,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	5,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	5,073	\$ 2.4952	\$ 12,656.90	5,073	\$ 2.4952	\$ 12,656.90	\$0.00	0.0%	6.42%
Retail Transmission Rate – Line and Transformation Connection Service Rate	5,073	\$ 0.8593	\$ 4,358.80	5,073	\$ 0.8593	\$ 4,358.80	\$0.00	0.0%	2.21%
Sub-Total: Delivery			\$ 33,576.17			\$ 33,638.69	\$62.52	0.2%	17.06%
Wholesale Market Service Rate	2029000	\$ 0.0052	\$ 10,550.80	2029000	\$ 0.0052	\$ 10,550.80	\$0.00	0.0%	5.35%
Rural Rate Protection Charge	2029000	\$ 0.0010	\$ 2,029.00	2029000	\$ 0.0010	\$ 2,029.00	\$0.00	0.0%	1.03%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.00%
Sub-Total: Regulatory			\$ 12,580.05			\$ 12,580.05	\$0.00	0.0%	6.38%
Debt Retirement Charge (DRC)	2,000,000	\$ 0.0070	\$ 14,000.00	2,000,000	\$ 0.0070	\$ 14,000.00	\$0.00	0.0%	7.10%
Total Bill before Taxes			\$ 185,947.47			\$ 186,009.99	\$62.52	0.0%	94.34%
GST	\$ 185,947.47	6.00%	\$ 11,156.85	\$ 186,009.99	6.00%	\$ 11,160.60	\$3.75	0.0%	5.66%
Total Bill after Taxes			\$ 197,104.32			\$ 197,170.59	\$66.27	0.0%	100.00%

Unmetered Scattered Load

Consumption	540 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	567	\$ 0.0530	\$ 30.07	567	\$ 0.0530	\$ 30.07	\$0.00	0.0%	45.48%
Energy Second Tier (kWh)	0	\$ 0.0620	\$ -	0	\$ 0.0620	\$ -	\$0.00	0.0%	0.00%
Sub-Total: Energy			\$ 30.07			\$ 30.07	\$0.00	0.0%	45.48%
Monthly Service Charge	1	\$ 15.66	\$ 15.66	1	\$ 15.71	\$ 15.71	\$0.05	0.3%	23.76%
Distribution (kWh)	540	\$ 0.0107	\$ 5.78	540	\$ 0.0107	\$ 5.78	\$0.00	0.0%	8.74%

2008 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Waterloo North Hydro Inc.

EB-2007-0829, EB-2007-0585, EB-2005-0448

Thursday, October 25, 2007

Sheet 12 - Annualized Bill Impact

AS FILED ON OCTOBER 25, 2007 (ELECTRONICALLY) & OCTOBER 26, 2007 (HARD COPIES)									
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	540	-\$ 0.0012	-\$ 0.65	540	-\$ 0.0012	-\$ 0.65	\$0.00	0.0%	-0.98%
Rate Riders	540	\$ -	\$ -	540	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	540	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	567	\$ 0.0052	\$ 2.95	567	\$ 0.0052	\$ 2.95	\$0.00	0.0%	4.46%
Retail Transmission Rate – Line and Transformation Connection Service Rate	567	\$ 0.0017	\$ 0.96	567	\$ 0.0017	\$ 0.96	\$0.00	0.0%	1.46%
Sub-Total: Delivery			\$ 24.70			\$ 24.75	\$0.05	0.2%	37.44%
Wholesale Market Service Rate	567	\$ 0.0052	\$ 2.95	567	\$ 0.0052	\$ 2.95	\$0.00	0.0%	4.46%
Rural Rate Protection Charge	567	\$ 0.0010	\$ 0.57	567	\$ 0.0010	\$ 0.57	\$0.00	0.0%	0.86%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.38%
Sub-Total: Regulatory			\$ 3.77			\$ 3.77	\$0.00	0.0%	5.70%
Debt Retirement Charge (DRC)	540	\$ 0.0070	\$ 3.78	540	\$ 0.0070	\$ 3.78	\$0.00	0.0%	5.72%
Total Bill before Taxes			\$ 62.32			\$ 62.37	\$0.05	0.1%	94.34%
GST	\$ 62.32	6.00%	\$ 3.74	\$ 62.37	6.00%	\$ 3.74	\$0.00	0.1%	5.66%
Total Bill after Taxes			\$ 66.06			\$ 66.11	\$0.05	0.1%	100.00%

Street Lighting

Consumption	33 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	35	\$ 0.0530	\$ 1.84	35	\$ 0.0530	\$ 1.84	\$0.00	0.0%	0.64%
Energy Second Tier (kWh)	0	\$ 0.0620	\$ -	0	\$ 0.0620	\$ -	\$0.00	0.0%	0.00%
Sub-Total: Energy			\$ 1.84			\$ 1.84	\$0.00	0.0%	0.64%
Monthly Service Charge	1	\$ 0.34	\$ 0.34	1	\$ 0.34	\$ 0.34	\$0.00	0.0%	0.12%
Distribution (kW)	33	\$ 6.9219	\$ 228.42	33	\$ 6.9427	\$ 229.11	\$0.69	0.3%	80.18%
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	33	-\$ 1.0991	-\$ 36.27	33	-\$ 1.0991	-\$ 36.27	\$0.00	0.0%	-12.69%
Rate Riders	33	\$ -	\$ -	33	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	33	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	35	\$ 1.6002	\$ 55.47	35	\$ 1.6002	\$ 55.47	\$0.00	0.0%	19.41%
Retail Transmission Rate – Line and Transformation Connection Service Rate	35	\$ 0.5299	\$ 18.37	35	\$ 0.5299	\$ 18.37	\$0.00	0.0%	6.43%
Sub-Total: Delivery			\$ 266.34			\$ 267.02	\$0.69	0.3%	93.45%
Wholesale Market Service Rate	35	\$ 0.0052	\$ 0.18	35	\$ 0.0052	\$ 0.18	\$0.00	0.0%	0.06%
Rural Rate Protection Charge	35	\$ 0.0010	\$ 0.03	35	\$ 0.0010	\$ 0.03	\$0.00	0.0%	0.01%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.09%
Sub-Total: Regulatory			\$ 0.46			\$ 0.46	\$0.00	0.0%	0.16%
Debt Retirement Charge (DRC)	33	\$ 0.0070	\$ 0.23	33	\$ 0.0070	\$ 0.23	\$0.00	0.0%	0.08%
Total Bill before Taxes			\$ 268.87			\$ 269.56	\$0.69	0.3%	94.34%
GST	\$ 268.87	6.00%	\$ 16.13	\$ 269.56	6.00%	\$ 16.17	\$0.04	0.3%	5.66%
Total Bill after Taxes			\$ 285.00			\$ 285.73	\$0.73	0.3%	100.00%

2008 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Waterloo North Hydro Inc.

EB-2007-0829, EB-2007-0585, EB-2005-0448

Thursday, October 25, 2007

Sheet 12 - Annualized Bill Impact

SUPPLEMENTAL - ADJUSTMENT OF RETAIL TRANSMISSION RATES - EFFECTIVE MAY 1, 2008 TO APRIL 30, 2009

Regulated Price Plan Residential	May-07 Threshold	May-07 \$/ kWh	May-08 Threshold	May-08 \$/ kWh
less than or equal to	600 \$	0.053	600 \$	0.053
greater than	> 600 \$	0.062	> 600 \$	0.062

Regulated Price Plan Non-Residential	May-07 Threshold	May-07 \$/ kWh	May-08 Threshold	May-08 \$/ kWh
less than or equal to	750 \$	0.053	750 \$	0.053
greater than	> 750 \$	0.062	> 750 \$	0.062

Residential

Consumption	1,000 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	\$ 0.0530	\$ 31.80	600	\$ 0.0530	\$ 31.80	\$0.00	0.0%	27.78%
Energy Second Tier (kWh)	451	\$ 0.0620	\$ 27.93	451	\$ 0.0620	\$ 27.93	\$0.00	0.0%	24.40%
Sub-Total: Energy			\$ 59.73			\$ 59.73	\$0.00	0.0%	52.17%
Monthly Service Charge	1	\$ 15.15	\$ 15.15	1	\$ 15.19	\$ 15.19	\$0.04	0.3%	13.27%
Distribution (kWh)	1,000	\$ 0.0135	\$ 13.50	1,000	\$ 0.0135	\$ 13.50	\$0.00	0.0%	11.79%
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	1,000	\$ 0.0008	\$ 0.80	1,000	\$ 0.0008	\$ 0.80	\$0.00	0.0%	-0.70%
Rate Riders	1,000	\$ -	\$ -	1,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	1,051	\$ 0.0057	\$ 5.99	1,051	\$ 0.0045	\$ 4.73	(\$1.26)	(21.1)%	4.13%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,051	\$ 0.0019	\$ 2.00	1,051	\$ 0.0018	\$ 1.89	(\$0.11)	(5.3)%	1.65%
Sub-Total: Delivery			\$ 35.83			\$ 34.51	(\$1.33)	(3.7)%	30.14%
Wholesale Market Service Rate	1051	\$ 0.0052	\$ 5.46	1051	\$ 0.0052	\$ 5.46	\$0.00	0.0%	4.77%
Rural Rate Protection Charge	1051	\$ 0.0010	\$ 1.05	1051	\$ 0.0010	\$ 1.05	\$0.00	0.0%	0.92%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.22%
Sub-Total: Regulatory			\$ 6.76			\$ 6.76	\$0.00	0.0%	5.91%
Debt Retirement Charge (DRC)	1,000	\$ 0.0070	\$ 7.00	1,000	\$ 0.0070	\$ 7.00	\$0.00	0.0%	6.11%
Total Bill before Taxes			\$ 109.33			\$ 108.00	(\$1.33)	(1.2)%	94.34%
GST	\$ 109.33	6.00%	\$ 6.56	\$ 108.00	6.00%	\$ 6.48	(\$0.08)	(1.2)%	5.66%
Total Bill after Taxes			\$ 115.89			\$ 114.48	(\$1.41)	(1.2)%	100.00%

General Service Less Than 50 kW

Consumption	2,000 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	17.50%
Energy Second Tier (kWh)	1,351	\$ 0.0620	\$ 83.76	1,351	\$ 0.0620	\$ 83.76	\$0.00	0.0%	36.88%
Sub-Total: Energy			\$ 123.51			\$ 123.51	\$0.00	0.0%	54.39%
Monthly Service Charge	1	\$ 31.59	\$ 31.59	1	\$ 31.68	\$ 31.68	\$0.09	0.3%	13.95%
Distribution (kWh)	2,000	\$ 0.0108	\$ 21.60	2,000	\$ 0.0108	\$ 21.60	\$0.00	0.0%	9.51%
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	2,000	\$ 0.0009	\$ 1.80	2,000	\$ 0.0009	\$ 1.80	\$0.00	0.0%	-0.79%
Rate Riders	2,000	\$ -	\$ -	2,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	2,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	2,101	\$ 0.0052	\$ 10.93	2,101	\$ 0.0041	\$ 8.61	(\$2.31)	(21.2)%	3.79%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,101	\$ 0.0017	\$ 3.57	2,101	\$ 0.0016	\$ 3.36	(\$0.21)	(5.9)%	1.48%
Sub-Total: Delivery			\$ 65.89			\$ 63.46	(\$2.43)	(3.7)%	27.94%
Wholesale Market Service Rate	2101	\$ 0.0052	\$ 10.93	2101	\$ 0.0052	\$ 10.93	\$0.00	0.0%	4.81%
Rural Rate Protection Charge	2101	\$ 0.0010	\$ 2.10	2101	\$ 0.0010	\$ 2.10	\$0.00	0.0%	0.93%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.11%
Sub-Total: Regulatory			\$ 13.28			\$ 13.28	\$0.00	0.0%	5.85%
Debt Retirement Charge (DRC)	2,000	\$ 0.0070	\$ 14.00	2,000	\$ 0.0070	\$ 14.00	\$0.00	0.0%	6.16%
Total Bill before Taxes			\$ 216.68			\$ 214.24	(\$2.43)	(1.1)%	94.34%
GST	\$ 216.68	6.00%	\$ 13.00	\$ 214.24	6.00%	\$ 12.85	(\$0.15)	(1.1)%	5.66%
Total Bill after Taxes			\$ 229.68			\$ 227.10	(\$2.58)	(1.1)%	100.00%

General Service 50 to 4,999 kW

Consumption	100,000 kWh	500 kW	Loss Factor 1.0505
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2008 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Waterloo North Hydro Inc.

EB-2007-0829, EB-2007-0585, EB-2005-0448

Thursday, October 25, 2007

Sheet 12 - Annualized Bill Impact

SUPPLEMENTAL - ADJUSTMENT OF RETAIL TRANSMISSION RATES - EFFECTIVE MAY 1, 2008 TO APRIL 30, 2009									
Adjust to only reflect one rate	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	0.34%
Energy Second Tier (kWh)	104,300	\$ 0.0620	\$ 6,466.60	104,300	\$ 0.0620	\$ 6,466.60	\$0.00	0.0%	55.44%
Sub-Total: Energy			\$ 6,506.35			\$ 6,506.35	\$0.00	0.0%	55.78%
Monthly Service Charge	1	\$ 191.54	\$ 191.54	1	\$ 192.11	\$ 192.11	\$0.57	0.3%	1.65%
Distribution (kWh)	100,000	\$ -	\$ -	100,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Distribution (kW)	500	\$ 3.6531	\$ 1,826.55	500	\$ 3.6641	\$ 1,832.05	\$5.50	0.3%	15.71%
Regulatory Assets (kWh)	500	-\$ 0.1947	-\$ 97.35	500	-\$ 0.1947	-\$ 97.35	\$0.00	0.0%	-0.83%
Rate Riders	500	\$ -	\$ -	500	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	500	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	525	\$ 2.1218	\$ 1,114.48	525	\$ 1.6762	\$ 880.42	(\$234.05)	(21.0)%	7.55%
Retail Transmission Rate – Line and Transformation Connection Service Rate	525	\$ 0.6855	\$ 360.06	525	\$ 0.6444	\$ 338.47	(\$21.59)	(6.0)%	2.90%
Sub-Total: Delivery			\$ 3,395.27			\$ 3,145.71	(\$249.57)	(7.4)%	26.97%
Wholesale Market Service Rate	105050	\$ 0.0052	\$ 546.26	105050	\$ 0.0052	\$ 546.26	\$0.00	0.0%	4.68%
Rural Rate Protection Charge	105050	\$ 0.0010	\$ 105.05	105050	\$ 0.0010	\$ 105.05	\$0.00	0.0%	0.90%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.00%
Sub-Total: Regulatory			\$ 651.56			\$ 651.56	\$0.00	0.0%	5.59%
Debt Retirement Charge (DRC)	100,000	\$ 0.0070	\$ 700.00	100,000	\$ 0.0070	\$ 700.00	\$0.00	0.0%	6.00%
Total Bill before Taxes			\$ 11,253.18			\$ 11,003.62	(\$249.57)	(2.2)%	94.34%
GST	\$ 11,253.18	6.00%	\$ 675.19	\$ 11,003.62	6.00%	\$ 660.22	(\$14.97)	(2.2)%	5.66%
Total Bill after Taxes			\$ 11,928.38			\$ 11,663.83	(\$264.54)	(2.2)%	100.00%

Large Use

Consumption	2,000,000 kWh	5,000 kW	Loss Factor 1.0145
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	0.02%
Energy Second Tier (kWh)	2,028,250	\$ 0.0620	\$ 125,751.50	2,028,250	\$ 0.0620	\$ 125,751.50	\$0.00	0.0%	64.80%
Sub-Total: Energy			\$ 125,791.25			\$ 125,791.25	\$0.00	0.0%	64.82%
Monthly Service Charge	1	\$ 6,839.47	\$ 6,839.47	1	\$ 6,859.99	\$ 6,859.99	\$20.52	0.3%	3.53%
Distribution (kWh)	2,000,000	\$ -	\$ -	2,000,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Distribution (kW)	5,000	\$ 2.7951	\$ 13,975.50	5,000	\$ 2.8035	\$ 14,017.50	\$42.00	0.3%	7.22%
Regulatory Assets (kWh)	5,000	-\$ 0.8509	-\$ 4,254.50	5,000	-\$ 0.8509	-\$ 4,254.50	\$0.00	0.0%	-2.19%
Rate Riders	5,000	\$ -	\$ -	5,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	5,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	5,073	\$ 2.4952	\$ 12,656.90	5,073	\$ 1.9712	\$ 9,998.91	(\$2,657.99)	(21.0)%	5.15%
Retail Transmission Rate – Line and Transformation Connection Service Rate	5,073	\$ 0.8593	\$ 4,358.80	5,073	\$ 0.8077	\$ 4,097.06	(\$261.74)	(6.0)%	2.11%
Sub-Total: Delivery			\$ 33,576.17			\$ 30,718.96	(\$2,857.21)	(8.5)%	15.83%
Wholesale Market Service Rate	2029000	\$ 0.0052	\$ 10,550.80	2029000	\$ 0.0052	\$ 10,550.80	\$0.00	0.0%	5.44%
Rural Rate Protection Charge	2029000	\$ 0.0010	\$ 2,029.00	2029000	\$ 0.0010	\$ 2,029.00	\$0.00	0.0%	1.05%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.00%
Sub-Total: Regulatory			\$ 12,580.05			\$ 12,580.05	\$0.00	0.0%	6.48%
Debt Retirement Charge (DRC)	2,000,000	\$ 0.0070	\$ 14,000.00	2,000,000	\$ 0.0070	\$ 14,000.00	\$0.00	0.0%	7.21%
Total Bill before Taxes			\$ 185,947.47			\$ 183,090.26	(\$2,857.21)	(1.5)%	94.34%
GST	\$ 185,947.47	6.00%	\$ 11,156.85	\$ 183,090.26	6.00%	\$ 10,985.42	(\$171.43)	(1.5)%	5.66%
Total Bill after Taxes			\$ 197,104.32			\$ 194,075.68	(\$3,028.64)	(1.5)%	100.00%

Unmetered Scattered Load

Consumption	540 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	567	\$ 0.0530	\$ 30.07	567	\$ 0.0530	\$ 30.07	\$0.00	0.0%	45.98%
Energy Second Tier (kWh)	0	\$ 0.0620	\$ -	0	\$ 0.0620	\$ -	\$0.00	0.0%	0.00%

2008 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Waterloo North Hydro Inc.

EB-2007-0829, EB-2007-0585, EB-2005-0448

Thursday, October 25, 2007

Sheet 12 - Annualized Bill Impact

SUPPLEMENTAL - ADJUSTMENT OF RETAIL TRANSMISSION RATES - EFFECTIVE MAY 1, 2008 TO APRIL 30, 2009									
Sub-Total: Energy			\$ 30.07			\$ 30.07	\$0.00	0.0%	45.98%
Monthly Service Charge	1	\$ 15.66	\$ 15.66	1	\$ 15.71	\$ 15.71	\$0.05	0.3%	24.03%
Distribution (kWh)	540	\$ 0.0107	\$ 5.78	540	\$ 0.0107	\$ 5.78	\$0.00	0.0%	8.84%
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	540	-\$ 0.0012	-\$ 0.65	540	-\$ 0.0012	-\$ 0.65	\$0.00	0.0%	-0.99%
Rate Riders	540	\$ -	\$ -	540	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	540	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	567	\$ 0.0052	\$ 2.95	567	\$ 0.0041	\$ 2.33	(\$0.62)	(21.2)%	3.56%
Retail Transmission Rate – Line and Transformation Connection Service Rate	567	\$ 0.0017	\$ 0.96	567	\$ 0.0016	\$ 0.91	(\$0.06)	(5.9)%	1.39%
Sub-Total: Delivery			\$ 24.70			\$ 24.07	(\$0.63)	(2.6)%	36.82%
Wholesale Market Service Rate	567	\$ 0.0052	\$ 2.95	567	\$ 0.0052	\$ 2.95	\$0.00	0.0%	4.51%
Rural Rate Protection Charge	567	\$ 0.0010	\$ 0.57	567	\$ 0.0010	\$ 0.57	\$0.00	0.0%	0.87%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.38%
Sub-Total: Regulatory			\$ 3.77			\$ 3.77	\$0.00	0.0%	5.76%
Debt Retirement Charge (DRC)	540	\$ 0.0070	\$ 3.78	540	\$ 0.0070	\$ 3.78	\$0.00	0.0%	5.78%
Total Bill before Taxes			\$ 62.32			\$ 61.69	(\$0.63)	(1.0)%	94.34%
GST	\$ 62.32	6.00%	\$ 3.74	\$ 61.69	6.00%	\$ 3.70	(\$0.04)	(1.0)%	5.66%
Total Bill after Taxes			\$ 66.06			\$ 65.39	(\$0.67)	(1.0)%	100.00%

Street Lighting

Consumption	33 kWh	0 kW	Loss Factor 1.0505
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	2007 BILL			2008 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	35	\$ 0.0530	\$ 1.84	35	\$ 0.0530	\$ 1.84	\$0.00	0.0%	0.67%
Energy Second Tier (kWh)	0	\$ 0.0620	\$ -	0	\$ 0.0620	\$ -	\$0.00	0.0%	0.00%
Sub-Total: Energy			\$ 1.84			\$ 1.84	\$0.00	0.0%	0.67%
Monthly Service Charge	1	\$ 0.34	\$ 0.34	1	\$ 0.34	\$ 0.34	\$0.00	0.0%	0.12%
Distribution (kWh)	33	\$ 6.9219	\$ 228.42	33	\$ 6.9427	\$ 229.11	\$0.69	0.3%	84.17%
Distribution (kW)	0	\$ -	\$ -	0	\$ -	\$ -	\$0.00	0.0%	0.00%
Regulatory Assets (kWh)	33	-\$ 1.0991	-\$ 36.27	33	-\$ 1.0991	-\$ 36.27	\$0.00	0.0%	-13.32%
Rate Riders	33	\$ -	\$ -	33	\$ -	\$ -	\$0.00	0.0%	0.00%
Monthly Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider Adjustment (Sheet 9)	N/A	N/A	N/A	33	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	35	\$ 1.6002	\$ 55.47	35	\$ 1.2642	\$ 43.83	(\$11.65)	(21.0)%	16.10%
Retail Transmission Rate – Line and Transformation Connection Service Rate	35	\$ 0.5299	\$ 18.37	35	\$ 0.4981	\$ 17.27	(\$1.10)	(6.0)%	6.34%
Sub-Total: Delivery			\$ 266.34			\$ 254.27	(\$12.06)	(4.5)%	93.41%
Wholesale Market Service Rate	35	\$ 0.0052	\$ 0.18	35	\$ 0.0052	\$ 0.18	\$0.00	0.0%	0.07%
Rural Rate Protection Charge	35	\$ 0.0010	\$ 0.03	35	\$ 0.0010	\$ 0.03	\$0.00	0.0%	0.01%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.09%
Sub-Total: Regulatory			\$ 0.46			\$ 0.46	\$0.00	0.0%	0.17%
Debt Retirement Charge (DRC)	33	\$ 0.0070	\$ 0.23	33	\$ 0.0070	\$ 0.23	\$0.00	0.0%	0.08%
Total Bill before Taxes			\$ 268.87			\$ 256.80	(\$12.06)	(4.5)%	94.34%
GST	\$ 268.87	6.00%	\$ 16.13	\$ 256.80	6.00%	\$ 15.41	(\$0.72)	(4.5)%	5.66%
Total Bill after Taxes			\$ 285.00			\$ 272.21	(\$12.79)	(4.5)%	100.00%