

February 3, 2011

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

ATTN: Kirsten Walli, Board Secretary

Dear Ms. Walli:

Re: OEB File # EB-2010-0145 Woodstock Hydro Partial Withdraw of 2011 COS Application

On January 31, 2011 Woodstock Hydro (WHSI) submitted a letter to the Board confirming that, due to circumstances beyond WHSI's control the Hydro One Commerce Way Transmission Station (TS) will not be in service in 2011. Since WHSI's total capital contribution of \$4.1 million towards the TS is significant and has a material impact on WHSI's 2011 COS rate application, WHSI believes it is prudent to provide an updated Revenue Requirement and proposed Rate Schedule to reflect the removal of costs associated with the TS Capital Contribution.

In this regard, WHSI would like to inform the Board and parties to WHSI's 2011 COS rate application (EB-2010-0145) that WHSI is officially removing the costs associated with the TS Capital Contribution from its application.

Please find accompanying this letter two hard copies and one electronic copy of Woodstock Hydro Services Inc. notification and supporting documentation for partial withdraw of its 2011 COS Application. This documentation and the revised excel models have also been filed through the OEB's Regulatory Electronic Submission System (RESS) and via email to the Board and parties to WHSI's 2011 COS rate application. A copy of the filing confirmation is attached to this correspondence.



Should you require any further information or clarification, please contact myself or Ross McMillan, President and CEO, at 519-537-7172 extension 230 or via email <u>rossmcm@woodstockhydro.com</u>.

Respectfully Submitted,

Oríginal sígned by

Patricia Eitel CGA Manager of Accounting & Regulatory Affairs Woodstock Hydro Services Inc. 519-537-7172 ext 240 peitel@woodstockhydro.com

cc: Energy Probe: Mr. David MacIntosh; Mr. Randy AikenSEC: Mr. Jay Shepherd; Mr. Wayne McNallyVECC: Mr. Bill Harper; Mr. Michael Buonaguro, Counsel

1 SUMMARY OF REVISED REVENUE REQUIREMENT:

2 On January 31, 2011 Woodstock Hydro (WHSI) submitted letter to the Board confirming that, 3 due to circumstances beyond WHSI's control the Hydro One Commerce Way Transmission 4 Station (TS) will not be in service in 2011. Since WHSI's total capital contribution of \$4.1 million 5 towards the TS is significant and has a material impact on WHSI's 2011 COS rate application, 6 WHSI believes it is prudent to provide an updated Revenue Requirement and proposed Rate 7 Schedule to reflect the removal of costs associated with the TS Capital Contribution. In this 8 regard, WHSI would like to inform the Board and parties to WHSI's 2011 COS rate application 9 (EB-2010-0145) that WHSI is officially removing the costs associated with the TS Capital 10 Contribution from its application.

11

WHSI's revised Service Revenue Requirement is \$8,349,290, comprised of a revised Base
Revenue Requirement of \$7,866,011 plus Revenue Offsets of \$483,279. The revised Service
Requirement Revenue is \$366,463 lower than the Service Requirement Revenue of \$8,715,753
filed in the original application.

16

17 The revised Revenue Requirement has been calculated based on the following adjustments:

18

Removal of 2010 capital contribution of \$1.6 Million towards the Commerce Way
 Transmission Station referred to in Exhibit 2, Tab 2, Schedule 3 Table 2-19, of the
 original Application dated October 28, 2010.

- 22
- Removal of the 2010 capital contribution of \$2.5 Million towards the Commerce
 Way Transmission Station as referred to in Exhibit 2 Tab 2 Schedule 3 Table 2-20, of
 the original Application dated October 28, 2010
- 26
- 27

- Removal of the 2011 Commerce Way TS Wholesale Metering Project totaling
 \$325,426 referred to in Exhibit 2, Tab 2, Schedule 3 Table 2-20, of the original
 Application dated October 28, 2010.
- Adjustment to the return on equity originally submitted as 9.85% to the Board's
 deemed return on equity of 9.66% in accordance with the Boards November 15,
 2010 letter.
- Adjustment to the deemed short term debt rate originally submitted as 2.07% to the
 Board's deemed short term debt rate of 2.43% in accordance with the Boards
 November 15, 2010 letter.
- Adjustment to the weighted debt long term debt rate originally submitted as 5.13%
 to the 5.02%, resulting from the removal of debt associated with the Commerce
 Way Transmission Station of \$2.5 million in 2010, and \$1.6 million in 2011, in Exhibit
 5 Tab 1 Schedule 3.
- 17

4

8

12

- 18Depreciation expense for 2010 Capital additions has been re-calculated on a full year19basis.
- 20

Additionally, WHSI has recalculated the LRAM rate riders to reflect the OPA 2006-2009 audited results, details supporting the revised LRAM rate riders are provided in response to VECC Interrogatory # 32

24

25 WHSI indicated in the original application that residential customers consuming 800 26 kWh per month would experience an increase of approximately 22.4% in their current 27 delivery charges. This is a \$17.28 per month increase on their total bill. With the revision 28 noted above, residential customers consuming 800 kWh per month would experience

1	an increase of approximately 18.7% in their current delivery charges or a \$7.49 per
2	month increase on their total bill.
3	
4	General Service customers consuming 2,000 kWh per month and having a monthly
5	demand of less than 50 kW would experience an increase of approximately 23.9% in
6	their current delivery charges in the original application. This is a \$36.88 per month
7	increase on their total bill. In the revised case, the same customer will experience an
8	increase of approximately 20.0% in their current delivery charges which is a \$14.58 per
9	month increase on their total bill.
10	
11	
12	These revisions and their impact on various components of the revenue requirement
13	are shown in the following Appendices:
14	
15	Appendix A - Revised Revenue Requirement Work Form
16	Appendix B - Revised Revenue Requirement Model Components
17	Appendix C - Revised Tax Model
18	Appendix D - Revised 2011 Cost Allocation Model
19	Appendix E - Revised Bill Impacts

20

Woodstock Hydro Services Inc. EB-2010-0145 Revised Revenue Requirement Appendix A Filed: February 3, 2011

Appendix A

Revised Revenue Requirement Work Form

(Original Filed as Exhibit 1, Tab 3, Schedule 2, Appendix K)

* 50 ¥	REVENUE REC	UIREMENT WORK FORM		
	Name of LDC:	Woodstock Hydro Services Ir	IC	
VT INCEPIT	File Number:	EB-2010-0145		
HDELIS Ontario	Rate Year:	2011 V2	Version:	2.11

Table of Content

<u>Sheet</u>	<u>Name</u>
Α	Data Input Sheet
1	Rate Base
2	Utility Income
3	Taxes/PILS
4	Capitalization/Cost of Capital
5	Revenue Sufficiency/Deficiency
6	Revenue Requirement
7A	Bill Impacts -Residential
7B	Bill Impacts - GS < 50 kW

Notes:

- (1) Pale green cells represent inputs
- (2) Pale yellow cells represent drop=down lists
- (3) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.
- (4) Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.

Copyright

This Revenue Requirement Work Form Model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing your draft rate order. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc



EB-2010-0145 File Number: Rate Year: 2011 V2

			_					
				D	ata Input			(
		Initial Application				(7)	Per Board Decision	
1	Rate Base							
	Gross Fixed Assets (average) Accumulated Depreciation (average) Allowance for Working Capital:	\$41,117,197 (\$18,095,289)	(5)		41,117,197 18,095,289		\$41,117,197 (\$18,095,289)	
	Controllable Expenses Cost of Power	\$4,169,207 \$30,587,421		\$ \$	4,169,207 30,587,421		\$4,169,207 \$30,587,421	
	Working Capital Rate (%)	15.00%			15.00%		15.00%)
2	Utility Income							
	Operating Revenues:	A0 175 057						
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates	\$6,475,857 \$7,866,011						
	Other Revenue:	\$7,000,011						
	Specific Service Charges	\$234,290						
	Late Payment Charges	\$54,254						
	Other Distribution Revenue	\$105,850						
	Other Income and Deductions	\$88,885						
	Operating Expenses:							
	OM+A Expenses	\$4,042,261		\$	4,042,261		\$4,042,261	
	Depreciation/Amortization	\$1,929,800		\$	1,929,800		\$1,929,800	
	Property taxes	\$126,946		\$	126,946		\$126,946	
	Capital taxes	\$0						
	Other expenses	\$ -			0		\$0	
3	Taxes/PILs							
	Taxable Income:							
	Adjustments required to arrive at taxable income	(\$9,677)	(3)					
	Utility Income Taxes and Rates:							
	Income taxes (not grossed up)	\$257,804						
	Income taxes (grossed up)	\$338,509						
	Capital Taxes		(6)			(6)		(
	Federal tax (%)	16.50%						
	Provincial tax (%)	7.34%						
	Income Tax Credits							
4	Capitalization/Cost of Capital							
	Capital Structure:							
	Long-term debt Capitalization Ratio (%)	56.0%						
	Short-term debt Capitalization Ratio (%)	4.0%	(2)			(2)		(
	Common Equity Capitalization Ratio (%)	40.0%						
	Prefered Shares Capitalization Ratio (%)	0.0%						
	Cost of Capital							
	Long-term debt Cost Rate (%)	5.02%						
	Short-term debt Cost Rate (%)	2.43%						
	Common Equity Cost Rate (%)	9.66%						
	Prefered Shares Cost Rate (%)	0.00%						

Notes:

Data inputs are required on on this Sheet A. Data Input Sheet, and on Sheets 7A and 7B, for Bill IMpacts. Data on this input sheet complete sheets 1 through 6 (Rate Base through Revenue Requirement), except for Notes that the utility may wish to use to support the data. Notes should be put on the applicable pages to All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

4.0% unless an Applicant has proposed or been approved for another amount. Net of addbacks and deductions to arrive at taxable income.

(1) (2) (3) (4) (5)

Average of Gross Fixed Assets at beginning and end of the Test Year Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Not applicable as of July 1, 2010

Select option from drop-down list by clicking on cell M10. This columnallows for the application update reflecting the end of discovery or Argument-in-Chief. (7) Also, the outsome of any Settlement Process can be reflected.



REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc

Name of LDC:Woodstock Hydro Services IncFile Number:EB-2010-0145Rate Year:2011 V2

				Rate Base						
Line No.	Particulars	_	Initial Application					Per Board Decision		
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$41,117,197 (\$18,095,289) \$23,021,908	\$ - \$ - \$ -	\$41,117,197 (\$18,095,289) \$23,021,908		\$ - \$ - \$ -	\$41,117,197 (\$18,095,289) \$23,021,908		
4	Allowance for Working Capital	(1)	\$5,213,494	\$ -	\$5,213,494		\$ -	\$5,213,494		
5	Total Rate Base		\$28,235,402	\$	\$28,235,402		\$	\$28,235,402		

	(1)		Allowance for W	/orking Capital - De	rivation		
	Controllable Expenses Cost of Power Working Capital Base		\$4,169,207 \$30,587,421 \$34,756,628	\$ - \$ - \$ -	\$4,169,207 \$30,587,421 \$34,756,628	\$ - \$ - \$ -	\$4,169,207 \$30,587,421 \$34,756,628
9	Working Capital Rate %	(2)	15.00%	0.00%	15.00%	0.00%	15.00%
10	Working Capital Allowance	=	\$5,213,494	\$ -	\$5,213,494	\$ -	\$5,213,494

<u>Notes</u>

(2) Generally 15%. Some distributors may have a unique rate due as a result of a lead-lag study.

(3) Average of opening and closing balances for the year.



Ontario

REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

					Utility income		
Line No.	Particulars	_	Initial Application				Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)		\$7,866,011	(\$7,866,011)	\$ -	\$ -	\$ -
2	Other Revenue	(1)	\$483,279	(\$483,279)	<u> </u>	<u> </u>	\$-
3	Total Operating Revenues	_	\$8,349,290	(\$8,349,290)	\$	<u> </u>	\$ -
4 5 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense		\$4,042,261 \$1,929,800 \$126,946 \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$4,042,261 \$1,929,800 \$126,946 \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$4,042,261 \$1,929,800 \$126,946 \$ - \$ - \$ -
9	Subtotal (lines 4 to 8)		\$6,099,008	\$ -	\$6,099,008	\$ -	\$6,099,008
10	Deemed Interest Expense	_	\$820,757	(\$820,757)	<u> </u>	\$ -	\$-
11	Total Expenses (lines 9 to 10)	_	\$6,919,765	(\$820,757)	\$6,099,008	\$ -	\$6,099,008
12	Utility income before income taxes	=	\$1,429,525	(\$7,528,533)	(\$6,099,008)	<u> </u>	(\$6,099,008)
13	Income taxes (grossed-up)	_	\$338,509	\$ -	\$338,509	<u> </u>	\$338,509
14	Utility net income	_	\$1,091,016	(\$7,528,533)	(\$6,437,517)	\$ -	(\$6,437,517)
<u>Notes</u>							
(1)	Other Revenues / Revenue O Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions		\$234,290 \$54,254 \$105,850 \$88,885		\$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ -
	Total Revenue Offsets		\$483,279	\$ -	\$ -	\$ -	\$ -

REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc



Rate Year:

EB-2010-0145 File Number: 2011 V2

		Taxes/PILs					
Line No.	Particulars	Application				Per Board Decision	
	Determination of Taxable Income						
1	Utility net income before taxes	\$1,091,016		\$ -		\$ -	
2	Adjustments required to arrive at taxable utility income	(\$9,677)		\$ -		(\$9,677)	
3	Taxable income	\$1,081,339		\$ -		(\$9,677)	
	Calculation of Utility income Taxes						
4 5	Income taxes Capital taxes	\$257,804 \$	(1)	\$257,804 \$	(1)	\$257,804 \$ -	(1)
6	Total taxes	\$257,804		\$257,804		\$257,804	
7	Gross-up of Income Taxes	\$80,705		\$80,705		\$80,705	
8	Grossed-up Income Taxes	\$338,509		\$338,509		\$338,509	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$338,509		\$338,509		\$338,509	
10	Other tax Credits	\$ -		\$ -		\$ -	
	Tax Rates						
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	16.50% 7.34% 23.84%		16.50% 7.34% 23.84%		16.50% 7.34% 23.84%	

<u>Notes</u> (1) Capital Taxes not applicable after July 1, 2010 (i.e. for 2011 and later test years)



REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Capitalization/Cost of Capital

1e 0.	Particulars	Capitaliz	ation Ratio	Cost Rate	Return
			Initial Application		
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$15,811,825	5.02%	\$793,312
2	Short-term Debt	4.00%	\$1,129,416	2.43%	\$27,445
3	Total Debt	60.00%	\$16,941,241	4.84%	\$820,757
	Equity				
4	Common Equity	40.00%	\$11,294,161	9.66%	\$1,091,016
5	Preferred Shares	0.00%	\$ -	0.00%	\$
6	Total Equity	40.00%	\$11,294,161	9.66%	\$1,091,016
7	Total	100.00%	\$28,235,402	6.77%	\$1,911,773

		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
4 5 6	Equity Common Equity Preferred Shares Total Equity	0.00% 0.00% 0.00%	\$ - \$ - \$ - \$ -	0.00% 0.00% 0.00%	\$ - \$ - \$ -
7	Total	0.00%	\$28,235,402	0.00%	<u> </u>

			Per Board Decision		
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	0.00%	\$ -	5.02%	\$ -
9	Short-term Debt	0.00%	\$ -	2.43%	\$ -
10	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
11	Common Equity	0.00%	\$ -	9.66%	\$ -
12	Preferred Shares	0.00%	<u> </u>	0.00%	\$ -
13	Total Equity	0.00%	\$ -	0.00%	\$ -
14	Total	0.00%	\$28,235,402	0.00%	\$ -

<u>Notes</u> (1)

4.0% unless an Applicant has proposed or been approved for another amount.



REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

		Initial Appl	ication			Per Board	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$1,390,154	A A A A A A A A A A	(\$379,879)		\$6,099,008
2 3	Distribution Revenue Other Operating Revenue Offsets - net	\$6,475,857 \$483,279	\$6,475,857 \$483,279	\$6,475,857 \$ -	\$8,245,890 \$ -	\$ - \$ -	(\$6,099,008) \$ -
4	Total Revenue	\$6,959,136	\$8,349,290	\$6,475,857	\$7,866,011	\$ -	\$ -
5 6	Operating Expenses Deemed Interest Expense	\$6,099,008 \$820,757	\$6,099,008 \$820,757	\$6,099,008 \$ -	\$6,099,008 \$-	\$6,099,008 \$ -	\$6,099,008 \$ -
	Total Cost and Expenses	\$6,919,765	\$6,919,765	\$6,099,008	\$6,099,008	\$6,099,008	\$6,099,008
7	Utility Income Before Income Taxes	\$39,371	\$1,429,525	\$376,850	\$1,767,004	(\$6,099,008)	(\$6,099,008)
8	Tax Adjustments to Accounting Income per 2009 PILs	(\$9,677)	(\$9,677)	(\$9,677)	(\$9,677)	\$ -	\$ -
9	Taxable Income	\$29,695	\$1,419,849	\$367,173	\$1,757,327	(\$6,099,008)	(\$6,099,008)
10	Income Tax Rate	23.84%	23.84%	23.84%	23.84%	23.84%	23.84%
11	Income Tax on Taxable Income	\$7,080	\$338,509	\$87,539	\$418,968	(\$1,454,077)	(\$1,454,077)
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	\$32,292	\$1,091,016	\$289,311	(\$6,437,517)	(\$4,644,930)	(\$6,437,517)
14	Utility Rate Base	\$28,235,402	\$28,235,402	\$28,235,402	\$28,235,402	\$28,235,402	\$28,235,402
	Deemed Equity Portion of Rate Base	\$11,294,161	\$11,294,161	\$ -	\$ -	\$ -	\$ -
15	Income/Equity Rate Base (%)	0.29%	9.66%	0.00%	0.00%	0.00%	0.00%
16	Target Return - Equity on Rate Base	9.66%	9.66%	0.00%	0.00%	0.00%	0.00%
17	Sufficiency/Deficiency in Return on Equity	-9.37%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Indicated Rate of Return	3.02%	6.77%	1.02%	0.00%	-16.45%	0.00%
19	Requested Rate of Return on Rate Base	6.77%	6.77%	0.00%	0.00%	0.00%	0.00%
20	Sufficiency/Deficiency in Rate of Return	-3.75%	0.00%	1.02%	0.00%	-16.45%	0.00%
21 22 23	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$1,091,016 \$1,058,724 \$1,390,154 (1)	\$1,091,016 \$0	\$ - (\$289,311) (\$379,879) (1	\$ - \$ -	\$- \$4,644,930 \$6,099,008 (1	\$ - \$ - 1)

Revenue Sufficiency/Deficiency

Notes:

(1) Revenue Sufficiency/Deficiency divided by (1 - Tax Rate)



REVENUE REQUIREMENT WORK FORMName of LDC:Woodstock Hydro Services IncFile Number:EB-2010-0145 2011 V2 Rate Year:

			R	evenue Requireme	ent	
Line No.	Particulars	Application				Per Board Decision
1 2 3 4 5 6	OM&A Expenses Amortization/Depreciation Property Taxes Capital Taxes Income Taxes (Grossed up) Other Expenses	\$4,042,261 \$1,929,800 \$126,946 \$ - \$338,509 \$ -		\$4,042,261 \$1,929,800 \$126,946 \$- \$338,509 \$-		\$4,042,261 \$1,929,800 \$126,946 \$- \$338,509 \$-
6 7 8	Other Expenses Return Deemed Interest Expense Return on Deemed Equity Distribution Revenue Requirement	\$820,757 \$1,091,016		\$ - \$ -		\$ - \$ -
9 10 11	before Revenues Distribution revenue Other revenue Total revenue	\$8,349,290 \$7,866,011 \$483,279 \$8,349,290		<u>\$6,437,517</u> \$ - \$ - \$ - \$ -		\$6,437,517 \$ - \$ - \$ - \$ -
12	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	(\$6,437,517)	(1)	(\$6,437,517)

<u>Notes</u> (1)

Line 11 - Line 8

REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc



Name of LDC:Woodstock Hydro ServicesFile Number:EB-2010-0145Rate Year:2011 V2

800 kWh

Consumption

Residential

				Current I	Board-App	orov	/ed		Р	roposed				Imp	act
				Rate	Volume	C	harge		Rate	Volume	C	Charge		\$	%
		Charge Unit		(\$)			(\$)		(\$)			(\$)	Cł	nange	Change
1	Monthly Service Charge	monthly	\$	11.1000	1	\$	11.10	\$	13.1200	1	\$	13.12	\$	2.02	18.20%
2	Smart Meter Rate Adder	monthly	\$	1.6300	1	\$	1.63	\$	0.4700	1	\$	0.47	-\$	1.16	-71.17%
3	Service Charge Rate Adder(s)				1	\$	-			1	\$	-	\$	-	
4	Service Charge Rate Rider(s)				1	\$	-			1	\$	-	\$	-	
5	Distribution Volumetric Rate	per kWh	\$	0.0190	800	\$	15.20	\$	0.0225	800	\$	18.00	\$	2.80	18.42%
6	Low Voltage Rate Adder				800		-			800	\$	-	\$	-	
7	Volumetric Rate Adder(s)				800		-			800		-	\$	-	
8	Volumetric Rate Rider(s)				800		-			800		-	\$	-	
9	Smart Meter Disposition Rider	monthly			800	\$	-			800		-	\$	-	
10	LRAM & SSM Rate Rider	per kWh			800		-	\$	0.0012	800		0.96	\$	0.96	
11	Deferral/Variance Account	per kWh	-\$	0.0014	800	-\$	1.12	-\$	0.0014	800	-\$	1.14	-\$	0.02	2.14%
	Disposition Rate Rider														
12	Smart Meter Disposition Rider	monthly				\$	-	\$	1.2000	1	\$	1.20	\$	1.20	
13	Deferral/Variance Account	per kWh				\$	-	\$	0.0008	800	\$	0.66	\$	0.66	
	Disposition Rate Rider 2011														
14	Non-RPP Rate Rider 2010	per kWh				\$	-	\$	0.0004	800		0.31	\$	0.31	
15	Non-RPP Rate Rider 2011		-			\$	-	\$	0.0000	800		0.01	\$	0.01	
16	Sub-Total A - Distribution					\$	26.81				\$	33.59	\$	6.78	25.29%
17	RTSR - Network	per kWh	\$	0.0061	835.2	\$	5.09	\$	0.0058	834.48	\$	4.84	-\$	0.25	-5.00%
18	RTSR - Line and	per kWh	\$	0.0047	835.2	\$	3.93	\$	0.0049	834.48	\$	4.09	\$	0.16	4.17%
	Transformation Connection							-					-		10.000
19	Sub-Total B - Delivery					\$	35.83				\$	42.52	\$	6.69	18.67%
	(including Sub-Total A)	1.14/1	•	0.0050	005.0	•	101	<u></u>	0.0050	004.40	•	4.0.4	^	0.00	0.000/
20	Wholesale Market Service	per kWh	\$	0.0052	835.2	\$	4.34	\$	0.0052	834.48	\$	4.34	-\$	0.00	-0.09%
21	Charge (WMSC) Rural and Remote Rate	per kWh	\$	0.0013	835.2	¢	1.09	\$	0.0013	834.48	¢	1.08	-\$	0.00	-0.09%
21	Protection (RRRP)	perkwn	Ф	0.0013	835.2	Ф	1.09	Ф	0.0013	834.48	Ф	1.08	-Þ	0.00	-0.09%
22	Special Purpose Charge	per kWh	¢ (.0003730	835.2	¢	0.31	¢	0.0003730	834.48	¢	0.31	-\$	0.00	-0.09%
23	Standard Supply Service Charge		\$	0.2500	000.2	\$	0.25	\$	0.2500	1	\$	0.25	-φ \$	-	0.00%
24	Debt Retirement Charge (DRC)	per kWh	\$	0.2000	835.2		5.85	\$	0.2000	834.48		5.84	-\$	0.01	-0.09%
25	Energy	por term	Ŷ	0.0010	835.2		-	Ŷ	0.007.0	834.48		-	\$	-	0.0070
26	Block 1 (RPP Summer)	per kWh	\$	0.0650	600	-	39.00	\$	0.0650	600		39.00	\$	-	0.00%
27	Block 2 (RPP Summer)		\$	0.0750	235.2		17.64	\$	0.0750	234.48		17.59	-\$	0.05	-0.31%
28	Total Bill (before Taxes)						104.31	Ē				110.93	\$	6.63	6.35%
29	HST			13%		\$	13.56		13%		\$	14.42	\$	0.86	6.35%
30	Total Bill (including Sub-total						117.87				\$	125.35	\$	7.48	6.35%
	B)					Ľ		L					Ľ		
								_							
31	Loss Factor (%)	Note 1		4.40%					4.31%						

Notes:

Note 1: Enter existing and proposed total loss factor (Secondary Metered Customer < 5,000 kW) as a percentage.

Consumption



REVENUE REQUIREMENT WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

2000 kWh

General Service < 50 kW

				Current B	oard-Appr	ove	Ы	_	Pr	oposed				Imp	act
				Rate	Volume		harge	F	Rate	Volume	C	harge	-	\$	%
		Charge Unit		(\$)		•	(\$)		(\$)			(\$)	Cł	nange	Change
1	Monthly Service Charge	monthly	\$	21.4500	1	\$	21.45		5 27.2600	1	\$	27.26	\$	5.81	27.09%
2	Smart Meter Rate Adder	monthly	\$	1.6300	1	\$	1.63		6 0.4700	1	\$	0.47	-\$	1.16	-71.17%
3	Service Charge Rate Adder(s)	monung	Ŷ		. 1	\$	-			1	\$	-	\$	-	/0
4	Service Charge Rate Rider(s)				1	ŝ	-			1	\$	-	\$	-	
5	Distribution Volumetric Rate	per kWh	\$	0.0123	2000	\$	24.60		6 0.0156	2000		31.20	\$	6.60	26.83%
6	Low Voltage Rate Adder	portun	Ŷ	010120	2000	\$	-			2000		-	\$	-	20.0070
7	Volumetric Rate Adder(s)				2000	\$	-			2000		-	\$	-	
8	Volumetric Rate Rider(s)				2000	\$	-			2000		-	\$	-	
9	Smart Meter Disposition Rider	monthly			2000	\$	-			2000		-	\$	-	
10	LRAM & SSM Rider	per kWh			2000	\$	-		6 0.0004	2000		0.80	\$	0.80	
11	Deferral/Variance Account	per kWh	-\$	0.0014	2000	-\$	2.80	-9		2000		2.86	-\$	0.06	2.14%
••	Disposition Rate Rider	porturn	Ŷ	0.0011	2000	Ψ	2.00			2000	Ψ	2.00	Ť	0.00	2
12	Smart Meter Disposition Rider	monthly				\$	-		1.2000	1	\$	1.20	\$	1.20	
13	Deferral/Variance Account	per kWh				\$	-			2000		0.44	\$	0.44	
	Disposition Rate Rider 2011	porturn				Ψ				2000	Ψ	0	Ť	0	
14	Non-RPP Rate Rider 2010	per kWh				\$	-		6 0.0004	2000	\$	0.78	\$	0.78	
15	Non-RPP Rate Rider 2011	per kWh				\$	-	F	0.0000	2000		0.04	\$	0.04	
16	Sub-Total A - Distribution		-			\$	44.88	F			\$	59.33		14.45	32.21%
17	RTSR - Network	per kWh	\$	0.0055	2088	\$	11.48		0.0049	2086.2	\$	10.22	-\$	1.26	-10.99%
18	RTSR - Line and	per kWh	\$	0.0043	2088	\$	8.98		6 0.0042	2086.2		8.76	-\$	0.22	-2.41%
	Transformation Connection	por term	Ψ	0.0010	2000	Ψ	0.00		0.0012	2000.2	Ψ	0.70	Ψ	0.22	2.1170
19	Sub-Total B - Delivery					\$	65.34	F			\$	78.32	\$	12.98	19.86%
	(including Sub-Total A)					Ŷ	00.04				Ŷ	10.02	Ť	12.00	10.0070
20	Wholesale Market Service	per kWh	\$	0.0052	2088	\$	10.86	\$	6 0.0052	2086.2	\$	10.85	-\$	0.01	-0.09%
	Charge (WMSC)														
21	Rural and Remote Rate	per kWh	\$	0.0013	2088	\$	2.71		6 0.0013	2086.2	\$	2.71	-\$	0.00	-0.09%
	Protection (RRRP)														
22	Special Purpose Charge	per kWh	\$	0.0003730	2088	\$	0.78		6 0.0003730	2086.2	\$	0.78	-\$	0.00	-0.09%
23	Standard Supply Service Charge	monthly	\$	0.2500	1	\$	0.25		6 0.2500	1	\$	0.25	\$	-	0.00%
24	Debt Retirement Charge (DRC)	per kWh	\$	0.0070	2088	\$	14.62		6 0.0070	2086.2	\$	14.60	-\$	0.01	-0.09%
25	Energy	per kWh			2088	\$	-			2086.2	\$	-	\$	-	
26			\$	0.0650	750	\$	48.75		0.0650	750	\$	48.75	\$	-	0.00%
27			\$	0.0750	1338	\$	100.35		0.0750	1336.2	\$	100.22	-\$	0.14	-0.13%
28	Total Bill (before Taxes)					\$	243.66				\$	256.48	\$	12.82	5.26%
29	HST			13%		\$	31.68	Γ	13%		\$	33.34	\$	1.67	5.26%
30	Total Bill (including Sub-total		Γ			\$	275.33	Г			\$	289.82	\$	14.49	5.26%
	В)							L					L		
								_		-					
31	Loss Factor	Note 1		4.40%				Ľ	4.31%	l					

Notes:

Note 1: See Note 1 from Sheet 1A. Bill Impacts - Residential

Woodstock Hydro Services Inc. EB-2010-0145 Revised Revenue Requirement Appendix B Filed: February 3, 2011

Appendix **B**

Revised Revenue Requirement Model Components

(Original Filings –

Revenue Deficiency Exhibit 1 Tab 2 Schedule 4 Table 1-3 2010 Fixed Asset Continuity Schedule Exhibit 2 Tab 2 Schedule 1 Table 2-9 2011 Fixed Asset Continuity Schedule Exhibit 2 Tab 2 Schedule 1 Table 2-11 Deemed Capital Structure Exhibit 5 Tab 1 Schedule 2 Table 1 Cost of Long Term Debt Exhibit 5 Tab 1 Schedule 3 Table 1 Working Capital Allowance Exhibit 6 Tab 1 Schedule 2 Table 6-6)

Woodstock Hydro Services Inc.

, License Number ED-2003-0011, File Number EB-2010-0145

Revenue	Deficiency Deterr	mination	
	2010 Bridge	2011 Test	2011 Test - Required
Description	Actual	Existing Rates	Revenue
Revenue		U	
Revenue Deficiency			1,390,154
Distribution Revenue	6,350,730	6,475,857	6,475,857
Other Operating Revenue (Net)	384,328	483,279	483,279
Total Revenue	6,735,059	6,959,136	8,349,290
Costs and Expenses			
Administrative & General, Billing & Collecting	2,293,602	2,525,930	2,525,930
Operation & Maintenance	1,474,146	1,516,331	1,516,331
Depreciation & Amortization	1,852,416	1,929,800	1,929,800
Property Taxes	123,852	126,946	126,946
Capital Taxes	8,805	0	0
Deemed Interest	733,318	820,757	820,757
Total Costs and Expenses	6,486,138	6,919,765	<u>6,919,765</u>
Less OCT Included Above	0	0	0,919,709
Total Costs and Expenses Net of OCT	6,486,138	6,919,765	6,919,765
Total costs and Expenses Net of Oct	0,480,138	0,919,705	0,919,705
Utility Income Before Income Taxes	248,920	39,371	1,429,525
Income Taxes:			
Corporate Income Taxes	72,943	7,080	338,509
Total Income Taxes	72,943	7,080	338,509
	175 077	22.202	1 001 016
Utility Net Income	175,977	32,292	1,091,016
Capital Tax Expense Calculation:			
Total Rate Base	26,740,219	28,235,402	28,235,402
Exemption	15,000,000	15,000,000	15,000,000
Deemed Taxable Capital	11,740,219	13,235,402	13,235,402
Ontario Capital Tax	8,805	0	0
Ontario Capital Tax	8,803	0	0
Income Tax Expense Calculation:			
Accounting Income	248,920	39,371	1,429,525
Tax Adjustments to Accounting Income	26,702	-9,677	-9,677
Taxable Income	275,622	29,695	1,419,849
Income Tax Expense	72,943	7,080	338,509
Tax Rate Refecting Tax Credits	26.46%	23.84%	23.84%
Actual Return on Rate Base:			
Rate Base	26,740,219	28,235,402	28,235,402
Interest Expense	733,318	820,757	820,757
Net Income	175,977	32,292	1,091,016
Total Actual Return on Rate Base	909,295	853,049	
i olai Alluai Nelui II Uli Nale Dase	303,233	033,043	1,911,773

	2010 Bridge	2011 Test	2011 Test - Required
Description	Actual	Existing Rates	Revenue
Actual Return on Rate Base	3.40%	3.02%	6.77%
Required Return on Rate Base:			
Rate Base	26,740,219	28,235,402	28,235,402
Return Rates:			
Return on Debt (Weighted)	4.57%	4.84%	4.84%
Return on Equity	9.85%	9.85%	9.85%
Deemed Interest Expense	733,318	820,757	820,757
Return On Equity	1,053,565	1,091,016	1,091,016
Total Return	1,786,882	1,911,773	1,911,773
Expected Return on Rate Base	6.68%	6.77%	6.77%
Revenue Deficiency After Tax	877,587	1,058,724	0
Revenue Deficiency Before Tax	1,193,425	1,390,154	0

Tax Exhibit	2011
Deemed Utility Income	1,091,016
Tax Adjustments to Accounting Income	(9,677)
Taxable Income prior to adjusting revenue to PILs	1,081,339
Tax Rate	23.84%
Total PILs before gross up	257,804
Grossed up PILs	338,509

Revised 2010 Fixed Asset Continuity Schedule

		2010			Cost	t			umulated D	epreciatio	n	
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions*	Disposals	Closing Balance	Net Book Value
			Depreciation Rate		Additions	Disposais		Balalice	Additions	Dispusais	DdidiiCe	
N/A	1805	Land	25.0.00	21,836	0		21,836	0	7 504		0	21,836
1/47	1808	Buildings	25 & 60	190,774	0		190,774	67,337	7,581		74,919	115,855
1/47	1820	Substation Equipment	30	622,658	24,902		647,560	291,941	33,296		325,238	322,322
1/47	1830	Poles, Towers & Fixtures	25	7,703,317	395,605		8,098,922	2,865,963	390,578		3,256,542	4,842,380
1/47	1835	OH Conductors & Devices	25	3,527,922	250,203		3,778,126	1,387,094	178,334		1,565,427	2,212,698
1/47	1840	UG Conduit	25	3,569,058	556,283		4,125,341	1,170,238	171,634		1,341,871	2,783,469
1/47	1845	UG Conductors & Devices	25	4,662,011	357,489		5,019,501	1,863,562	213,630		2,077,192	2,942,309
1/47	1850	Line Transformers	25	6,776,071	575,018		7,351,088	1,737,080	322,165		2,059,246	5,291,843
1/47	1855	Services (OH & UG)	25	2,293,421	323,530		2,616,951	383,974	104,734		488,708	2,128,243
1/47	1860	Meters	15 & 25	4,280,382	141,845		4,422,227	2,449,859	257,615		2,707,474	1,714,753
1/47	1861	Smart Meters	15	0	1,384,779		1,384,779	0			0	1,384,779
N/A	1905	Land		17,530			17,530	0			0	17,530
1/47	1908	Buildings & Fixtures	25 & 60	904,723	79,000		983,723	182,904	39,250		222,154	761,569
8	1915	Office Furniture & Equipment	10	206,391	34,550		240,941	137,434	16,525		153,959	86,983
10/45/46/52	1920	Computer - Hardware	5	1,009,475	150,697		1,160,173	790,325	110,251		900,576	259,597
12/52	1925	Computer Software	5	1,219,036	123,087		1,342,123	958,835	120,691		1,079,526	262,597
10	1930	Transportation Equipment	5&8	1,355,849			1,355,849	1,034,739	89,194		1,123,933	231,916
8	1935	Stores Equipment	10	51,839	25,000		76,839	31,988	5,391		37,380	39,459
8	1940	Tools, Shop & Garage Equipment	10	245,236	25,000		270,236	175,458	17,911		193,368	76,867
8	1945	Measurement & Testing Equipment	10	111,963	10,000		121,963	78,159	5,853		84,012	37,951
8	1955	Communications Equipment	10	27,869	1,890		29,759	9,813	2,954		12,766	16,993
8	1960	Graphics Equipment	10	485	1,420		1,905	485	142		627	1,278
1/47	1980	System Supervisor Equipment	15	336,973	0		336,973	86,172	22,396		108,568	228,405
1/47	1996	Hydro One T/S Contribution	25	0	0		0	0	0		0	0
1/47	1995	Contributions & Grants	25	-3,412,745	-435,531		-3,848,275	-492,846	-163,125		-655,971	-3,192,305
94	2055	Work in Process		87,708		87,708	0	0				0
		Total		35,809,781	4,024,768	87,708	39,746,841	15,210,513	1,947,001	0	17,157,514	22,589,327
		•		, , -	, ,			Less: Fully Alloca	, ,			· · ·
									•	00 10 1		

		Less. I ully Allocated Depreciatio	Л
10	Transportation	Transportation	89,194
8	Stores Equipment	Stores Equipment	5,391
		Net Depreciation	1,852,416

*Accumulated Depreciation is calculated at full year rate for 2010 Additions

Revised 2011 Fixed Asset Continuity Schedule

		2011] [Cost Accumulated D						epreciatior	า	
				Opening			Closing	Opening			Closing	Net Book
CCA Class	OEB	Description	Depreciation Rate	Balance	Additions	Disposals	Balance	Balance	Additions	Disposals	Balance	Value
N/A	1805	Land		21,836			21,836	0			0	21,836
1/47	1808	Buildings	25 & 60	190,774	0		190,774	74,919	7,581		82,500	108,274
1/47	1820	Substation Equipment	30	647,560	0		647,560	325,238	33,296		358,534	289,026
1/47	1830	Poles, Towers & Fixtures	25	8,098,922	602,927		8,701,849	3,256,542	396,693		3,653,235	5,048,614
1/47	1835	OH Conductors & Devices	25	3,778,126	300,873		4,078,999	1,565,427	181,945		1,747,373	2,331,626
1/47	1840	UG Conduit	25	4,125,341	472,513		4,597,854	1,341,871	177,699		1,519,570	3,078,284
1/47	1845	UG Conductors & Devices	25	5,019,501	373,275		5,392,776	2,077,192	214,280		2,291,473	3,101,304
1/47	1850	Line Transformers	25	7,351,088	507,727		7,858,815	2,059,246	327,719		2,386,964	5,471,851
1/47	1855	Services (OH & UG)	25	2,616,951	199,814		2,816,764	488,708	108,731		597,439	2,219,326
1/47	1860	Meters	15 & 25	4,422,227	30,457		4,452,684	2,707,474	231,498		2,938,972	1,513,712
1/47	1861	Smart Meters	15	1,384,779			1,384,779	0	92,319		92,319	1,292,460
N/A	1905	Land		17,530			17,530	0			0	17,530
1/47	1908	Buildings & Fixtures	25 & 60	983,723	90,000		1,073,723	222,154	41,050		263,204	810,519
8	1915	Office Furniture & Equipment	10	240,941	25,000		265,941	153,959	15,912		169,870	96,071
10	1920	Computer - Hardware	5	1,160,173	140,000		1,300,173	900,576	108,134		1,008,710	291,462
12	1925	Computer Software	5	1,342,123	60,000		1,402,123	1,079,526	115,734		1,195,260	206,863
10	1930	Transportation Equipment	5 & 8	1,355,849	450,000	178,962	1,626,888	1,123,933	117,319	178,962	1,062,291	564,597
8	1935	Stores Equipment	10	76,839	40,000		116,839	37,380	7,391		44,771	72,068
8	1940	Tools, Shop & Garage Equipment	10	270,236	20,000		290,236	193,368	15,948		209,316	80,919
8	1945	Measurement & Testing Equipment	10	121,963	10,000		131,963	84,012	6,355		90,367	41,596
8	1955	Communications Equipment	10	29,759	20,000		49,759	12,766	3,684		16,450	33,309
8	1960	Graphics Equipment	10	1,905	0		1,905	627	142		769	1,136
1/47	1980	System Supervisor Equipment	15	336,973	20,000		356,973	108,568	23,063		131,631	225,342
1/47	1996	Hydro One T/S Contribution	25	0	0		0	0	0		0	0
1/47	1995	Contributions & Grants	25	-3,848,275	-442,913		-4,291,188	-655,971	-171,983		-827,954	-3,463,234
		Work in Process		0			0	0			0	0
		Total		39,746,841	2,919,673	178,962	42,487,553	17,157,514	2,054,511	178,962	19,033,064	23,454,489
								Less: Fully Alloca	ted Depreciatio	n		
10		Transportation						Transportation		117,319		
8		Stores Equipment						Stores Equipmer	nt	7,391		
								Net Depreciation	1	1,929,800		

		Weighte	d Debt Cost					
D	D.H.H.H.			Defected	T	-		
Description Initial debt issue	City of Woodstock	Affliated with LDC? Y	Date of Issuance	Principal 10,941,862	Term (Years) 15	Rate% 6.76%	Year Applied to 2006	Interest Cost 739,232
	City of Woodstock City of Woodstock	Y Y			15		2006	739,232
Initial debt issue	City of Woodstock (6.75% Jan 1- Sep 30) /	Y		10,941,862	15	6.76%	2007	/39,232
Initial debt issue	CIBC (4.975% Oct 1-Dec 31)	N	Oct 1 2008	10,941,862	15	6.31%	2008	690,514
Initial debt issue	CIBC	N	Oct 1 2008 Oct 1 2008	10,941,862	15	4.98%	2008	544,358
Initial debt issue	CIBC	N	May 1 2010	10,941,862	15	5.09%	2010	557,123
Smart meter financing	Infrastucture Ontario	N	Sept 1 2010	1,800,000	15	4.21%	2010	25,260
HONI TS Cap Cont # 1	CIBC	N	May 1 2010	1,000,000	15		2010	0
Initial debt issue	CIBC	N	May 1 2010 May 1 2010	10,941,862	15	5.15%	2010	563,506
Smart meter financing	Infrastucture Ontario	N	Sept 1 2010	1,800,000	15	4.21%	2011	75,780
HONI TS Cap Cont # 1	CIBC	N	May 1 2010	_,500,000	15		2011	0
HONI TS Cap Cont # 2	CIBC	N	May 1 2011		15		2011	0
HONI TS Cap Cont # 3	CIBC	N	Dec 1 2011		15		2011	0
		2006 To	otal Long Term Debt	10,941,862		nterest Cost i Debt Cost Ra		739,232 6.76%
		2007 To	otal Long Term Debt	10,941,862		nterest Cost i Debt Cost Ra		739,232 6.76%
		2008 To	otal Long Term Debt	10,941,862	Total I	nterest Cost f	for 2008	690,514 6.31%
		2009 To	otal Long Term Debt	10,941,862	Total I	nterest Cost	for 2009	544,358
					Weighted	Debt Cost Ra	ate for 2009	4.98%
		2010 To	otal Long Term Debt	12,741,862	Total I	nterest Cost	for 2010	582,383
					Weighted	Debt Cost Ra	ate for 2010	4.57%
		2011 Total Long Terr	n Debt (Weighted)*	12,741,862	Total I	nterest Cost	for 2011	639,286
					Weighted	Debt Cost Ra	ate for 2011	5.02%

Debt & Capital Cost Structure

Deemed Capital Structure for 2010									
Description	\$	% of Rate Base	Rate of Return	Return					
Long Term Debt	16,044,131	60.00%	4.57%	733,318					
Unfunded Short Term Debt		0.00%	0.00%	0					
Total Debt	16,044,131	60.00%		733,318					
Common Share Equity	10,696,088	40.00%	9.85%	1,053,565					
Total equity	10,696,088	40.00%		1,053,565					
Total Rate Base	26,740,219	100.00%	6.68%	1,786,882					

Description	\$	% of Rate Base	Rate of Return	Return
Long Term Debt	15,811,825	56.00%	5.02%	793,312
Unfunded Short Term Debt	1,129,416	4.00%	2.43%	27,445
Total Debt	16,941,241	60.00%		820,757
Common Share Equity	11,294,161	40.00%	9.66%	1,091,016
Total equity	11,294,161	40.00%		1,091,016
Total Rate Base	28,235,402	100.00%	6.77%	1,911,773

WORKING CAPITAL ALLOWANCE FOR 2011								
Distribu	tion Expenses							
Distribution Expenses - Operation 785,56								
Distribution Expen	ses - Maintenance	730,771						
Billing and Collecti	ng	675,133						
Community Relation	ons	42,382						
Administrative and	General Expenses	1,808,415						
Taxes Other than I	ncome Taxes	126,946						
Less: Capital Taxes v	vithin 6105	-						
Total Eligible D	istribution Expenses	4,169,207						
Power Supply Expen	ses	30,587,421						
Total Workin	g Capital Expenses	34,756,628						
Working Capital Al	lowance rate of 15%	5,213,494						
REGUL	ATED RATE OF RETURI	N FOR 2011						
Description	Deemed Portion	Effective Rate						
Long-Term Debt	56.00%	5.02%						
Short-Tern Debt	4.00%	2.43%						
Return On Equity	40.00%	9.66%						
Weighted Debt Rat	te	4.84%						
Regulated Rate of	Return	6.77%						
RAT	E BASE CALCULATION I	OR 2011						
Fixed Assets Open	ing Balance 2011	22 500 227						
	22,589,327							
Fixed Assets Closin	-	22,589,327 23,454,489						
Fixed Assets Closin	-							
Fixed Assets Closin	g Balance 2011	23,454,489						
Fixed Assets Closin Average Fixed A Working Capital Al	g Balance 2011	23,454,489 23,021,908						
Fixed Assets Closin Average Fixed A Working Capital Al	g Balance 2011 sset Balance for 2010 lowance te Base	23,454,489 23,021,908 5,213,494						
Fixed Assets Closin Average Fixed A Working Capital Al Ra Regulated Rate of	g Balance 2011 sset Balance for 2010 lowance te Base	23,454,489 23,021,908 5,213,494 28,235,402						
Fixed Assets Closin Average Fixed A Working Capital Al Ra Regulated Rate of Regulated F	g Balance 2011 sset Balance for 2010 lowance te Base Return Return on Capital	23,454,489 23,021,908 5,213,494 28,235,402 6.77% 1,911,773						
Fixed Assets Closin Average Fixed A Working Capital Al Ra Regulated Rate of Regulated F Deemed Interest E	g Balance 2011 sset Balance for 2010 lowance te Base Return Return on Capital xpense	23,454,489 23,021,908 5,213,494 28,235,402 6.77% 1,911,773 820,757						
Fixed Assets Closin Average Fixed A Working Capital Al Ra Regulated Rate of Regulated F	g Balance 2011 sset Balance for 2010 lowance te Base Return Return on Capital xpense	23,454,489 23,021,908 5,213,494 28,235,402 6.77% 1,911,773						

Woodstock Hydro Services Inc. EB-2010-0145 Revised Revenue Requirement Appendix C Filed: February 3, 2011

Appendix C

Revised COS Tax Model

(Original Filed as Exhibit 4 Tab 4 Schedule 1 Appendix G

Woodstock Hydro Services Inc. EB-2010-0145 Revised Revenue Requirement Appendix C Filed: February 3, 2011

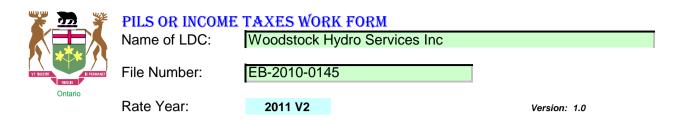


Table of Content

<u>Sheet</u>	Name
Α	A. Data Input Sheet
В	B. Tax Rates & Exemptions
C	C. Sch 8 and 10 UCC&CEC Hist
D	D. Sch 13 Tax Reserves Hist
E	E. Sch 7-1 Loss Cfwd Hist
F	F. Adjusted Taxable Income Hist
G	G. Schedule 8 CCA Bridge Year
н	H. Schedule 10 CEC Bridge Year
1	I. Sch 13 Tax Reserves Bridge
J	<u>J. Sch 7-1 Loss Cfwd Bridge</u>
K	K. Adjusted Taxable Income Brid
L	L. Schedule 8 CCA Test Year
M	M. Schedule 10 CEC Test Year
Ν	N. Sch 7-1 Loss Cfwd
0	O. Taxable Income Test Year
Р	P. OCT
Q	Q. PILs, Tax Provision

Notes:

(1) Pale green cells represent inputs

(2) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.

(3) Completed versions of the PILs or Income Taxes Work Form are required to be filed in working Microsoft Excel format.

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PILS OR INCOME TAXES WORK Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Data Input Sheet

Applicants Rate Base	Rate Re-Basing Amount									
Average Net Fixed Assets										
Gross Fixed Assets - Re-Basing Opening	\$	39,746,841	А							
Add: CWIP Re-Basing Opening	မ မ မ မ မ မ	0	в							
Re-Basing Capital Additions	\$	2,919,673	С							
Re-Basing Capital Disposals	-\$	178,962	D							
Re-Basing Capital Retirements	\$	-	Е							
Deduct: CWIP Re-Basing Closing	\$	0	F							
Gross Fixed Assets - Re-Basing Closing	\$	42,487,553	G							
Average Gross Fixed Assets				\$ 41,117,197	H = (A + G) / 2					
Accumulated Depreciation - Re-Basing Opening	\$	17,157,514	Т							
Re-Basing Depreciation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,054,511	J							
Re-Basing Disposals	-\$	178,962	К							
Re-Basing Retirements	\$	-	L							
Accumulated Depreciation - Re-Basing Closing	\$	19,033,064	М							
Average Accumulated Depreciation				\$ 18,095,289	N = (I + M) / 2					
Average Net Fixed Assets				\$ 23,021,908	O = H - M					
Working Capital Allowance										
Working Capital Allowance Base	\$	34,756,628	Р							
Working Capital Allowance Rate		15.0%	Q							
Working Capital Allowance				\$ 5,213,494	R = P * Q					
Rate Base			I	\$ 28,235,402	S = O + R					
Return on Rate Base										
Deemed ShortTerm Debt %		4.00%	Т	\$ 1,129,416	W = S * T					
Deemed Long Term Debt %		56.00%	U		X = S * U					
Deemed Equity %		40.00%	V	\$ 11,294,161	Y = S * V					
Short Term Interest		2.43%	z	\$ 27,445	AC = W * Z					
_ong Term Interest		5.02%	AA	\$ 793,312	AD = X * AA					
Return on Equity (Regulatory Income)		9.66%	AB	\$ 1,091,016	AE = Y * AB					
Return on Rate Base				\$ 1,911,773	AF = AC + AD + AE					

Questions that must be answered	Historic Yes or No	Bridge Yes or No	Test Year Yes or No
1. Does the applicant have any Investment Tax Credits (ITC)?	No	No	No
2. Does the applicant have any Scientific Research and Experimental	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	Yes	Yes	Yes
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
 Did the applicant pay dividends? If Yes, please describe what was the tax treatment in the manager's summary. 	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Tax Rates & Exemptions

Tax Rates Federal & Provincial As of March 26, 2009		Effective January 1, 2006	Effective January 1, 2007	Effective January 1, 2008	Effective January 1, 2009	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
Federal income tax		20.000/	20.000/	20.000/	20.000/	20.000/	20.000/	20.000/	20.000/	20.00%
General corporate rate Federal tax abatement	2	38.00% -10.00%		38.00% -10.00%	38.00% -10.00%	38.00% -10.00%			38.00% -10.00%	
Adjusted federal rate	2	28.00%		28.00%		28.00%				
	0	20.0070	20.0070	2010070	2010070	20.0070	20.0070	20.0070	2010070	2010070
Surtax (4% of line 3)	4	1.12%	1.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		29.12%	29.12%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction		-7.00%		-8.50%	-9.00%	-10.00%			-13.00%	
		22.12%	22.12%	19.50%	19.00%	18.00%	16.50%	15.00%	15.00%	15.00%
Ontario income tax		14.00%	14.00%	14.00%	14.00%	13.00%	11.75%	11.25%	10.50%	10.00%
Combined federal and Ontario		36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%	25.50%	25.00%
Federal & Ontario Small Business Federal small business threshold Ontario Small Business Threshold		400,000 400,000		400,000 500,000	500,000 500,000	500,000 500,000		,	,	
Federal small business rate		13.12%	13.12%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
Ontario small business rate		5.50%	5.50%	5.50%	5.50%	5.00%	4.50%	4.50%	4.50%	4.50%
Ontario surtax claw-back starts at \$500,000 and eliminates the SBC at \$1,500,000.		4.25%	4.25%	4.25%	4.25%	4.25%				
Ontario Capital Tax										
Capital deduction		10,000,000	12,500,000	15,000,000	15,000,000	15,000,000	-			
Capital tax rate		0.300%	0.225%	0.225%	0.225%	0.075%				

OCT will be eliminated on July 1, 2010 but tax will be prorated for the first 6 months in 2010.

NOTES:

1. Based on the federal government's October 30, 2007 Economic Statement.

Bill C-28 received Royal Assent on December 14, 2007.

2. Ontario Economic Statement of December 13, 2007 became Bill 44 and received Royal Assent on May 14, 2008.

Capital tax rate changes and small business deduction income thresholds made retroactive to January 1, 2007.

3. Federal Budget of January 27, 2009. The federal small business limit was increased from \$400,000 to \$500,000 on January 1, 2009.

4. Provincial Budget of March 26, 2009. The provincial corporate tax rate was reduced.



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145

Rate Year: 2011 V2

Schedule 8 and 10 UCC and CEC

	Historic			
Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Test Year Opening Balance
1	Distribution System - post 1987	15,008,590	0	15,008,590
2	Distribution System - pre 1988	0	0	0
8	General Office/Stores Equip	226,073	0	226,073
10	Computer Hardware/ Vehicles	292,778	0	292,778
10.1	Certain Automobiles		0	0
12	Computer Software	67,469	0	67,469
13 ₁	Lease # 1		0	0
13 ₂	Lease #2		0	0
13 ₃	Lease # 3		0	0
13 4	Lease # 4		0	0
14	Franchise		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment		0	0
45	Computers & Systems Software acq'd post Mar 22/04	57,743	0	57,743
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	17,616	0	17,616
47	Distribution System - post February 2005	9,783,563	0	9,783,563
50	Data Network Infrastructure Equipment - post Mar 2007	26,848	0	26,848
52	Computers & Systems Hardware acq'd after Jan 27/09 and before Feb 2011	90,351	0	90,351
94	Construction Work in Progress	87,708	0	87,708
	•	0	0	0
		0	0	0
		0	0	0
	SUB-TOTAL - UCC	25,658,739	0	25,658,739
	Goodwill	0	0	-
	Land Rights	0	0	-
	FMV Bump-up	0	0	· · · · · · · · · · · · · · · · · · ·
CEC	Organization Costs	6,592		6,592
		0	0	
	SUB-TOTAL - CEC	6,592	0	6,592



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Schedule 13 Tax Reserves Historical

CONTINUITY OF RESERVES

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			0
Reserve for doubtful accounts ss. 20(1)(I)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
Total	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	25,201		25,201
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave	126,052		126,052
- Termination Cost			0
- Other Post-Employment Benefits	1,118,833		1,118,833
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
Total	1,270,086	0	1,270,086



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Sch 7-1 Loss Carry Forword Historic

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual Historic	0		0
Net Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual Historic	28,760		28,760



Historic Year Adjusted Taxable Income

Historic				
	T2S1 line	Total for Legal	Non-Distribution	Historic
	#	Entity	Eliminations	Wires Only
acome before PILs/Taxes dditions:	A	1,004,357	0	1,004,3
Interest and penalties on taxes	103	0	0	
Amortization of tangible assets	104	1,996,257	0	1,996,2
Amortization of intangible assets	106	416	416	
Recapture of capital cost allowance from Schedule 8	107	0	0	
Gain on sale of eligible capital property from Schedule 10	108	0	0	
Income or loss for tax purposes- joint ventures or partnerships	109	0	0	
Loss in equity of subsidiaries and affiliates	110	0	0	
Loss on disposal of assets	111	0	0	
Charitable donations	112	0	0	
Taxable Capital Gains	113	0	0	
Political Donations	114	0	0	
Deferred and prepaid expenses	116	0	0	
Scientific research expenditures deducted on financial statements	118	0	0	
Capitalized interest	119	0	0	
Non-deductible club dues and fees	120	0	0	
Non-deductible meals and entertainment expense	121	926	0	
Non-deductible automobile expenses	122	0	0	
Non-deductible life insurance premiums	123	0	0	
Non-deductible company pension plans	124	0	0	
Tax reserves deducted in prior year	125	0	0	
Reserves from financial statements- balance at end of year	126	1,270,086	0	1,270
Soft costs on construction and renovation of buildings	127	0	0	, -
Book loss on joint ventures or partnerships	205	0	0	
Capital items expensed	206	0	0	
Debt issue expense	208	0	0	
Development expenses claimed in current year	212	0	0	
Financing fees deducted in books	212	0	0	
Gain on settlement of debt	220	0	0	
Non-deductible advertising	226	0	0	
Non-deductible interest	220	0	0	
	228	0	0	
Non-deductible legal and accounting fees		0	0	
Recapture of SR&ED expenditures	231			
Share issue expense	235	0	0	
Write down of capital property	236	0	0	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and	237	0	0	
12(1)(z.2) Other Additions				
Interest Expensed on Capital Leases	290	0	0	
Realized Income from Deferred Credit Accounts	291	0	0	
Pensions	292	0	0	
Non-deductible penalties	293	0	0	
hange in settlement sales variance deferred asset & smart meter recovery charges	293	629,863	0	629
ange in settlement sales variance delened asset & smart meter recovery charges	295	029,003	0	020
tal Additions	200	3,897,548	416	3,897
		0,007,10.10		-,
ductions:				
Gain on disposal of assets per financial statements	401	0	0	
Dividends not taxable under section 83	402	0	0	
Capital cost allowance from Schedule 8	403	1,797,791	0	1,797
Terminal loss from Schedule 8	404	0	0	
Cumulative eligible capital deduction from Schedule 10	405	496	496	
Allowable business investment loss	406	0	0	
Deferred and prepaid expenses	409	0	0	
Scientific research expenses claimed in year	411	0	0	
Tax reserves claimed in current year	413	0	0	
Reserves from financial statements - balance at beginning of year	414	1,224,200	0	1,224
Contributions to deferred income plans	416	0	0	
Book income of joint venture or partnership	305	0	0	
Equity in income from subsidiary or affiliates	306	0	0	
Other deductions: (Please explain in detail the nature of the item)		_	-	
a contract of the second se	+ +		1	
Capital tax	390	27,500	0	27
Operation costs of qualifying transitional asset	391	151,024	0	151
Non-taxable imputed interest income on deferral and variance accounts	392	0	0	
	393	0	0	
	394	0	0	
		3,201,011	496	3,200
tal Deductions		0,201,011	-90	0,200
tal Deductions		1,700,894	-80	1,700,
et Income for Tax Purposes	244		~	
et Income for Tax Purposes	311	0	0	
tal Deductions at Income for Tax Purposes aritable donations from Schedule 2 xable dividends deductible under section 112 or 113, from Schedule 3 (item 82) us onzikul locates of proceedings travition unerge form Schedule 4	320	0	0	
et Income for Tax Purposes arritable donations from Schedule 2 xable dividends deductible under section 112 or 113, from Schedule 3 (item 82) n-capital losses of preceding taxation years from Schedule 4	320 331		0 0	
et Income for Tax Purposes arritable donations from Schedule 2 xable dividends deductible under section 112 or 113, from Schedule 3 (item 82) n-capital losses of preceding taxation years from Schedule 4	320	0	0	
et Income for Tax Purposes	320 331	0	0 0	
aritable donations from Schedule 2 xable dividends deductible under section 112 or 113, from Schedule 3 (item 82) n-capital losses of preceding taxation years from Schedule 4 t-capital losses of preceding taxation years from Schedule 4 (<i>Please include explanation and</i> <i>culation in Manager's summary</i>)	320 331 332	0	0 0 0	



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Schedule 8 CCA Bridge Year

Class	Class Description	C Test Year ening Balance	Additions	Disposals	U	CC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Tes	t Year CCA	JCC End of Bridge Year
1	Distribution System - post 1987	\$ 15,008,590	\$ 79,000	\$-	\$	15,087,590	\$ 39,500	\$ 15,048,090	4%	\$	601,924	\$ 14,485,666
2	Distribution System - pre 1988	\$ 	\$ 	\$-	\$		\$	\$-	6%	\$		\$ -
8	General Office/Stores Equip	\$ 226,073	\$ 97,860	\$-	\$		\$ 48,930	\$ 275,003	20%	\$	55,001	\$ 268,933
10	Computer Hardware/ Vehicles	\$ 292,778	\$ 	\$-	\$	292,778	\$	\$ 292,778	30%	\$	87,833	\$ 204,945
10.1	Certain Automobiles	\$ 	\$ 	\$-	\$		\$	\$-	30%	\$		\$ -
12	Computer Software	\$ 67,469	\$ 123,087	\$-	\$	190,556	\$ 61,544	\$ 129,013	100%	\$	129,013	\$ 61,544
13 1	Lease # 1	\$ 	\$ 	\$-	\$		\$	\$-	5	\$	-	\$ -
13 2	Lease #2	\$ 	\$ 	\$-	\$		\$	\$-	4	\$	-	\$ -
13 3	Lease # 3	\$ 	\$ 	\$-	\$	-	\$	\$-	3	\$	-	\$ -
13 4	Lease # 4	\$ 	\$ 	\$-	\$	-	\$	\$-	4	\$	-	\$ -
14	Franchise	\$ 	\$ 	\$-	\$	-	s -	\$-	7	\$		\$
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 	\$ 	\$ -	\$		s -	\$-	8%	\$		\$
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ 	\$ 	\$-	\$		\$	\$-	30%	\$		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 57,743	\$ 	\$-	\$			\$ 57,743	45%	\$	25,984	\$ 31,759
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 17,616	\$ 	\$-	\$	17,616	\$	\$ 17,616	30%	\$	5,285	\$ 12,331
47	Distribution System - post February 2005	\$ 9,783,563	\$ 3,574,123	\$-	\$	13,357,686	\$ 1,787,062	\$ 11,570,625	8%	\$	925,650	\$ 12,432,036
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 26,848	\$ 	\$-	\$	26,848	\$	\$ 26,848	55%	\$	14,766	\$ 12,082
52	Computers & Systems Hardware acq'd after Jan 27/09 and before Feb 2011	\$ 90,351	\$ 150,697	\$-	\$	241,048	\$ 75,349	\$ 165,700	100%	\$	165,700	\$ 75,349
94	Construction Work in Progress	\$ 87,708	\$ 	\$ 87,708	\$		\$	\$-		\$	-	\$ -
		\$ 	\$ 	\$-	\$		\$	\$-		\$	-	\$ -
		\$ 	\$ 	\$-	\$		\$	\$-		\$	-	\$ -
		\$ 	\$ 	\$-	\$		\$	\$-		\$		\$ -
		\$ 	\$ 	\$-	\$		\$	\$-		\$		\$ -
		\$ 	\$ 	\$-	\$		\$	\$-		\$		\$ -
		\$ -	\$ -	\$ -	\$	-	\$-	\$-		\$	-	\$ -
		\$ 	\$ -	\$ -	\$		\$ -	\$-		\$	-	\$
		\$ 	\$ 	\$ -	\$		\$	\$-		\$	-	\$ -
CEC			\$ -	\$ -	\$		\$	\$-		\$		\$
		\$ 	\$ -	\$ -	\$		\$ -	\$ -		\$	-	\$
	TOTAL	\$ 25,658,739	\$ 4,024,768	\$ 87,708	\$	29,595,799	\$ 2,012,384	\$ 27,583,415		\$	2,011,155	\$ 27,584,644



PILS OR INCOME TAXES WORK

Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Schedule 10 CEC Bridge Year

Cumulative Eligible Capital Additions			_	6,592
Cost of Eligible Capital Property Acquired during Test Year	0			
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	0
Amount transferred on amalgamation or wind-up of subsidiary	0	=		0
Subtot	al		-	6,592
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0			
Other Adjustments	0			
Subtot	al O	x 3/4 =	0	0
Cumulative Eligible Capital Balance				6,592
Current Year Deduction		6,592	x 7% =	461
Cumulative Eligible Capital - Closing Balance				6,131



PILS OR INCOME TAXES

WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Schedule 13 Tax Reserves Bridge

CONTINUITY OF RESERVES

					Adjustments			
Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Bridge Year	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	25,201		25,201	5,000		30,201	5,000	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	126,052		126,052		35,488	90,564	-35,488	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	1,118,833		1,118,833	120,389		1,239,222	120,389	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years	0		0			0	0	
ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
Total	1,270,086	0	1,270,086	125,389	35,488	1,359,987	89,901	0



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Sch 7-1 Loss Carry Forward Bridge

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	C
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	C
Net Capital Loss Carry Forward Deduction	Total
Actual Historic	28,760

Net Capital Loss Carry Torward Deduction	iotai
Actual Historic	28,760
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	28,760
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	28,760



PILS OR INCOME TAXES Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Bridge Year Adjusted Taxable Income

Additions: 1 Interest and penalties on taxes 103 0 Amortization of itangble assets 106 416 Recapture of capital cost allowance from 107 0 Schedule 10 108 0 Income or loss for tax purposes- joint 109 0 Schedule 10 108 0 Loss on disposed of assets 111 0 Charitable donations 112 0 Taxable Capital Gains 113 0 Deferred and penalters deducted 118 0 Capitalized interest 119 0 Non-deductible cub dues and fees 122 0 Non-deductible cub dues and neortainment 122 0 Non-deductible cub mance premiums 122 0 Non-deductible automobile expenses 122 0 Sch duidt neserves form financial statements- balance 126 0 Reserves form financial statements- balance 126 0 0 Non-deductible automobile expenses 122 0 0 </th <th>Income before PILs/Taxes</th> <th></th> <th></th>	Income before PILs/Taxes		
Income before PILs/Taxes A 248,920 Additions:		T2S1 line	Total for Legal
Additions: 1 Interest and penalties on taxes 103 0 Amortization of itangble assets 106 416 Recapture of capital cost allowance from 107 0 Schedule 10 108 0 Income or loss for tax purposes- joint 109 0 Schedule 10 108 0 Loss on disposed of assets 111 0 Charitable donations 112 0 Taxable Capital Gains 113 0 Deferred and penalters deducted 118 0 Capitalized interest 119 0 Non-deductible cub dues and fees 122 0 Non-deductible cub dues and neortainment 122 0 Non-deductible cub mance premiums 122 0 Non-deductible automabile expenses 122 0 Sch duid 11 non-deductible automabile expense 122 0 Ark reserves deducted in prory year 128 0 0 Reserves form financial statements- balance 128 0 0		#	Entity
Amorization of tangble assets 104 1.947,001 Amorization of intangble assets 106 416 Recapture of capital cost allowance from Schedule A 107 0 Gain on sale of eligble capital property from Schedule 10 108 0 Income or loss for tax purposes- joint wentures or cambrashios 110 0 Loss on disposal of assets 111 0 Charitable donations 112 0 Taxable Capital Gains 113 0 Deferred and prepaid expenditures deducted on financial statements 119 0 Non-deductible automobile expenses 122 0 Non-deductible automobile expenses 122 0 Non-deductible insurance premiums 123 0 Non-deductible insurance premiums 124 0 O capital items expensed 226 0 Non-deductible insurance premiums 124 0 O capital items expensed 226 0 Reserves from financial statements- balance at and 0 var 126 0 Sho cotsh on construterion and renovation of building <td< td=""><td>AUUILIONS:</td><td>A</td><td>248,920</td></td<>	AUUILIONS:	A	248,920
Amorization of intangble assets 106 416 Recapture of capital cost allowance from Schedule 10 107 0 Schedule 10 109 0 Can on sale of eligble capital property from Uncome or loss for tax purposes-joint wentures or natmerships 109 0 Loss in equity of subsidiaries and affiates 111 0 0 Charitable donations 112 0 114 0 Charitable donations 113 0 0 114 0 Deferred and prepaid expenses 116 0			
Recepture of capital cost allowance from Scheduke 4 107 00 Gain on sale of eighte capital property from Scheduke 10 108 00 Income or loss for tax purposes-joint wentures or ratineshios 110 00 Loss in equity of subsidiaries and affiates 110 00 Loss on disposed of assets 111 00 Charitable donations 112 00 Taxable Capital Gains 113 00 Deferred and prepaid expends 116 00 Capital Eastments 119 00 Non-deductible cabit astaments 121 1,000 Non-deductible in insurance premiums 122 00 Non-deductible in insurance premiums 122 00 Non-deductible in insurance premiums 122 00 Non-deductible in insurance premiums 124 00 Orapital East expense 206 00 Capital East expenses 222 00 Non-deductible in prory year 225 00 Reserves from financial statements- balance at and 0 vear 226 00 Soli costs on construction and renovation at at and o vear 127 <td< td=""><td></td><td></td><td></td></td<>			
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Income or loss for tax purposes - joint 109 0 Loss in equity of subsidiaries and affiliates 110 0 Loss in equity of subsidiaries and affiliates 111 0 Traxable Capital Gains 113 0 Patical Donations 113 0 Patical Donations 114 0 Deferred and prepaid expenses 116 0 Scientific research expenditures deducted 118 0 On Inductible meals and etes 120 0 Non-deductible automobile expenses 122 0 Non-deductible automobile expenses 122 0 Non-deductible company pension plans 124 0 Reserves from financial statements- balance at and of var 226 0 Book loss on construction and renovation 127 0 Book loss on plint ventures or partnerships 205 0 Capital tems expensed 206 0 Development expenses claimed in current var 227 0 Non-deductible adventing 228 0 Non-deductible adventi		108	0
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Loss on disposal of assets 111 0 Charitable domations 112 0 Taxable Capital Gains 113 0 Political Donations 114 0 Deferred and prepaid expenses 116 0 Scientific research expenditures deducted 118 0 On Inancial statements 119 0 Non-deductible club dues and fees 120 0 Non-deductible life insurance premiums 123 0 Non-deductible life insurance premiums 123 0 Non-deductible life insurance premiums 126 0 Tax reserves deducted in proiv year 125 0 Reserves from financial statements- balance 126 1,359,987 atard of yea 206 0 0 Debt issue expense 206 0 0 Debt issue expense 206 0 0 Non-deductible interest 227 0 0 Non-deductible interest 226 0 0 Non-deductible interest	ventures or partnerships		
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vaar 212 0 Financing tees deducted in books 216 0 Gain on settlement of debt 220 0 Non-deductible advertising 226 0 Non-deductible interest 227 0 Non-deductible interest 227 0 Recapture of SR&ED expenditures 233 0 Share issue expense 235 0 Write down of capital property 236 0 Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) 237 0 Onther Additions 200 0 Interest Expensed on Capital Leases 290 0 Interest Expensed on Capital Leases 290 0 Charge in settlement alses variance deferred asset & smart meter recovery charges & sick 294 0 Deductions: 3,308,404 0 0 Gain on disposal of assets per financial statements 401 0 Dividends not taxable under section 83 402 0 Capital card alowance from Schedule 8 404 0 Curulative eligible capital deduction from Schedule 10 405 461 Oleverd and prepaid expenses 406 0 0 Chardie alowance from curve yaar 413 0	Debt issue expense Development expenses claimed in current		
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Change in settlement sales variance deferred asset & smart meter recovery charges & sick 294 Deductions: 295 Total Additions 295 Deductions: 401 Gain on disposal of assets per financial statements 401 Dividends not taxable under section 83 402 Capital cost allowance from Schedule 8 403 Capital cost allowance from Schedule 8 404 Outruative eligible capital deduction from Schedule 1 prepaid expansion 406 Deferred and prepaid expansion 406 O scientific research expenses claimed in year 411 O Beork from financial statements - balance at heorinon of year 413 Contributions to deferred income plans 416 Contributions to deferred income plans 306 Contributions to deferred income plans 306 Contributions to deferred income plans 301 Contributions to deferred income on dasset 332 O Operation costs of qualifying transitional asset 333 Non-taxable imputed interest income on defaral and variance accounts 332 O defaral and variance accounts 332 O capital loss	Pensions	292	
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Jave 2265 Total Additions 3,308,404 Deductions: Gain on disposal of assets per financial statements. 401 0 Dividends not taxable under section 83 402 0 0 Capital cost allowance from Schedule 8 403 2,011,155 0 Carpital cost allowance from Schedule 8 404 0 0 0 Cumulative eligible capital deduction from Schedule 9 406 0 <td></td> <td>294</td> <td>0</td>		294	0
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PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Schedule 8 CCA Test Year

Class	Class Description	 C Test Year ning Balance	Additions	Disposals	 C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	educed UCC	Rate %	Tes	st Year CCA	UCC	C End of Test Year
1	Distribution System - post 1987	\$ 14,485,666	\$ 90,000	\$ -	\$ 14,575,666	\$ 45,000	\$ 14,530,666	4%	\$	581,227	\$	13,994,440
2	Distribution System - pre 1988	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	6%	\$	-	\$	-
8	General Office/Stores Equip	\$ 268,933	\$ 115,000	\$ -	\$ 383,933	\$ 57,500	\$ 326,433	20%	\$	65,287	\$	318,646
10	Computer Hardware/ Vehicles	\$ 204,945	\$ 590,000	\$ -	\$ 794,945	\$ 295,000	\$ 499,945	30%	\$	149,983	\$	644,961
10.1	Certain Automobiles	\$ -		\$ -	\$ -	\$-	\$ -	30%	\$	-	\$	-
12	Computer Software	\$ 61,544	\$ 60,000	\$ -	\$ 121,544	\$ 30,000	\$ 91,544	100%	\$	91,544	\$	30,000
13 1	Lease # 1	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	0	\$	-	\$	-
13 2	Lease #2	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	0	\$	-	\$	-
13 3	Lease # 3	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	0	\$	-	\$	-
13 4	Lease # 4	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	0	\$	-	\$	-
14	Franchise	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	0	\$	-	\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	8%	\$	-	\$	-
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	30%	\$	-	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$ 31,759	\$ -	\$ -	\$ 31,759	\$-	\$ 31,759	45%	\$	14,291	\$	17,467
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 12,331	\$ -	\$ -	\$ 12,331	\$-	\$ 12,331	30%	\$	3,699	\$	8,632
47	Distribution System - post February 2005	\$ 12,432,036	\$ 2,064,673	\$ -	\$ 14,496,710	\$ 1,032,337	\$ 13,464,373	8%	\$	1,077,150	\$	13,419,560
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 12,082	\$ -	\$ -	\$ 12,082	\$-	\$ 12,082	55%	\$	6,645	\$	5,437
52	Computers & Systems Hardware acq'd after Jan 27/09 and before Feb 201	\$ 75,349	\$ -	\$ -	\$ 75,349	\$-	\$ 75,349	100%	\$	75,349	\$	-
94	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
		\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$	-	\$	-
	TOTAL	\$ 27,584,644	\$ 2,919,673	\$ -	\$ 30,504,317	\$ 1,459,837	\$ 29,044,480		\$	2,065,174	\$	28,439,143



PILS OR INCOME TAXES WORK

Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Schedule 10 CEC Test Year

Cumulative Eligible Capital					6,131
Additions Cost of Eligible Capital Property Acquired during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on transfer of an ECP to the Corporation after Friday, December 20, 2002	the	0	x 1/2 =	0	0
Amount transferred on amalgamation or wind-up of subsidiary		0	=		0
	Subtotal	I		_	6,131
Deductions					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	0	0
Cumulative Eligible Capital Balance					6,131
Current Year Deduction (Carry Forward to Tab "Test Year Taxable	Income")		6,131	x 7% =	429
Cumulative Eligible Capital - Closing Balance					5,701



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145

Rate Year: 2011 V2

Sch 7-1 Loss Carry Forward Bridge

Corporation Loss Continuity and Application

	Total	Non- Distribution	Utility Balance
Non-Capital Loss Carry Forward Deduction		Portion	onny Lunanoo
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2010			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year	0		0
Balance available for use post Test Year	0	0	0
		Non-	
	Total	Non- Distribution	Utility Balance
Net Capital Loss Carry Forward Deduction	Total		Utility Balance
Net Capital Loss Carry Forward Deduction Actual/Estimated Bridge Year	Total 28,760	Distribution Portion	Utility Balance 28,760
		Distribution Portion	-
Actual/Estimated Bridge Year		Distribution Portion	-
Actual/Estimated Bridge Year Application of Loss Carry Forward to reduce taxable income in 2010		Distribution Portion	-
Actual/Estimated Bridge Year Application of Loss Carry Forward to reduce taxable income in 2010 Other Adjustments Add (+) Deduct (-)	28,760	Distribution Portion	28,760 0 0



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Taxable Income Test Year

	T2 S1 line	Test Year Taxabl Income
et Income Before Taxes		1,091,01
dditions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	2,054,51
Amortization of intangible assets	106	41
2-4 ADJUSTED ACCOUNTING DATA P490 Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	107	
Income or loss for tax purposes- joint ventures or partnerships	100	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest Non-deductible club dues and fees	119 120	
Non-deductible meals and entertainment expense	120	1,00
Non-deductible automobile expenses	122	1,00
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	
Reserves from financial statements- balance at end of year	126	1,359,98
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books Gain on settlement of debt	216 220	
Non-deductible advertising	220	
Non-deductible adventising	220	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs	237	
12(1)(z,1) and 12(1)(z,2)	201	
Other Additions: (please explain in detail the nature of the item)	000	
Interest Expensed on Capital Leases Realized Income from Deferred Credit Accounts	290 291	
Pensions	291	
Non-deductible penalties	293	
nange in settlement sales variance deferred asset & smart meter recovery charges	294	
sick leave		
	295	
	296 297	
tal Additions	291	3,415,91
		0,410,01
eductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	2,065,17
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	42
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	4 050 0
Reserves from financial statements - balance at beginning of year	414 416	1,359,98
Contributions to deferred income plans Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	305	
Other deductions: (Please explain in detail the nature of the item)	000	
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
tal Deductions	397	3,425,59
nai beaueito(13		3,425,55
ET INCOME FOR TAX PURPOSES		1,081,33
		1,001,3
naritable donations	311	
ixable dividends received under section 112 or 113	320	
	331	
on-capital losses of preceding taxation years from Schedule 7-1 et-capital losses of preceding taxation years (Please show calculation)	332	
on-capital losses of preceding taxation years from Schedule 7-1		
on-capital losses of preceding taxation years from Schedule 7-1 et-capital losses of preceding taxation years (Please show calculation)	332	1,081,33



PILS OR

Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

Ontario Capital Tax

Applicant	Rate Base	OCT Exemption
		15,000,000
Woodstock Hydro Servi	\$ 28,235,402	\$ -
Affiliates (if applicable)		
Woodstock Hydro Hol		\$ -
2		\$ -
3		\$ -
4		\$ -
5		\$ -
Total	\$ 28,235,402	\$ -

Section A

Wires Only

ONTARIO CAPITAL TAX

Rate Base Less: Exemption Deemed Taxable Capital	\$ \$ \$	28,235,402 - 28,235,402
Rate in Test Year		0.000%
Net Amount (Taxable Capital x Rate)	\$	-



PILS OR INCOME TAXES WORK FORM Name of LDC: Woodstock Hydro Services Inc File Number: EB-2010-0145 Rate Year: 2011 V2

PILs, Tax Provision

Regulatory Taxable Income							Wires Only \$ 1,081,339 A
Ontario Income Taxes Income tax payable	Ontario income tax	11.75%	в	\$	127,057	C = A * E	3
Small business credit	Ontario Small Business Threshold Rate reduction	\$ 500,000 -7.25%	D E	-\$	36,250	F = D * E	
Ontario Income tax							\$ 90,807 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate				8.40% 16.50%	K = J / A L	24.90% M = L + L
Total Income Taxes							\$ 269,228 N = A * M
Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits							O O \$ 15,000 P \$ 15,000 Q = O + P
Corporate PILs/Income Tax Provision for Test	Year						\$ 254,228 R = N - Q
Corporate PILs/Income Tax Provision Gross Up					75.10%	S = 1 - N	1 \$ 84,281 T = R / S - N
Income Tax (grossed-up) Ontario Capital Tax (not grossed-up)							\$ 338,509 U = R + T \$ V
Tax Provision for Test Year Rate Recovery							\$ 338,509 W = U + V

Woodstock Hydro Services Inc. EB-2010-0145 Revised Revenue Requirement Appendix D Filed: February 3, 2011

Appendix D

Revised Cost Allocation Model

(Original Filed as Exhibit 7 Tab 1 Schedule 2 Appendix C)

Woodstock Hydro Services Inc. EB-2010-0145 Revised Revenue Requirement Appendix D Filed: February 3, 2011



Ontario Energy Board

2011 COST ALLOCATION STUDY

Sheet I1 Utility Information Sheet

Name of LDC:	Woodstock Hydro Services Inc.			
License Number:	ED-2003-0011			
EDR 2006 EB Number:	EB-2010-0145	Cost Allocation EB Number:		dro dro
Date of Submission:	February 3, 2011	Version:	1.2	
Contact Information Name:	Patricia Eitel			
Title:	Manager, Accounting and Regulat	ory Affairs		
Phone Number:	519-537-7172 ext 240			
E-Mail Address:	peitel@woodstockhydro.com			

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EB-2010-0145 February 3, 2011

Sheet I2 Class Selection -

Second Run

Instructions: Step 1: Pleae input your existing classes Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Dro	op-		If desired, provide a summary of th (40 characters max.)	is run
Down Menu	\rightarrow	Second Run		
			Utility's Class Definition	Current
	1	Residential		YES
	2	GS <50		YES
	3	GS>50-Regular	GS 50 to 999 kW	YES
	4	GS> 50-TOU		NO
	5	GS >50-Intermediate	GS > 1000 kW	YES
	6	Large Use >5MW	Large Use	YES
	7	Street Light	Street Lighting	YES
	8	Sentinel		NO
	9	Unmetered Scattered Load		YES
	10	Embedded Distributor		NO
	11	Back-up/Standby Power		NO
	12	Rate Class 1		NO
	13	Rate class 2		NO
	14	Rate class 3		NO
	15	Rate class 4		NO
	16	Rate class 5		NO
	17	Rate class 6		NO
	18	Rate class 7		NO
	19	Rate class 8		NO
	20	Rate class 9		NO

Update

** Space available for additional information about this run



2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011 Sheet 13 Trial Balance Data - Second Run

Proposed Target Net Income (\$)	\$1,091,016		
Proposed PILs (\$)	\$338,509		
Proposed Interest (\$)	\$820,757		
Proposed Specific Service Charges (\$)	\$234,290		
Proposed Transformer Ownership Allowance (\$)	\$0		
Proposed Low Voltage Wheeling Adjustment (\$)			
Proposed Revenue Requirement (\$)	\$8,349,290	From this Sheet	Differences?
Revenue Requirement to be Used in this model (\$)	\$8,349,290	\$8,349,290	Rev Req Matches
Proposed Rate Base (\$)	\$28,235,402		
Rate Base to be Used in this model (\$)	\$28,235,402	\$28,235,402	Rate Base Matches

Uniform System of Accounts - Detail Accounts

USoA		Financial Statement				
Account	Accounts	(EDR Sheet 2.4,	Model Adjustments	Reclassify	Direct Allocation	Reclassified Balance
#		Column P)	,	accounts		
1005	Cash	\$0				\$0
1010	Cash Advances and Working Funds	\$0				\$0
1020	Interest Special Deposits	\$0			Ī	\$0
1030	Dividend Special Deposits	\$0				\$0
1040	Other Special Deposits	\$0				\$0
1060	Term Deposits	\$0				\$0
1070	Current Investments	\$0				\$0
1100	Customer Accounts Receivable	\$0				\$0
1102	Accounts Receivable - Services	\$0				\$0
1104	Accounts Receivable - Recoverable Work	\$0				\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0
1110	Other Accounts Receivable	\$0				\$0
1120	Accrued Utility Revenues	\$0				\$0
1130	Accumulated Provision for Uncollectible Accounts					
	Credit	\$0				\$0
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
1170	Notes Receivable	\$0				\$0
1180	Prepayments	\$0				\$0
1190	Miscellaneous Current and Accrued Assets	\$0				\$0
1200	Accounts Receivable from Associated Companies	\$0				\$0
1210	Notes Receivable from Associated Companies	\$0				\$0
1305	Fuel Stock	\$0				\$0
1330	Plant Materials and Operating Supplies	\$0				\$0
1340	Merchandise	\$0				\$0
1350	Other Materials and Supplies	\$0				\$0
1405	Long Term Investments in Non-Associated Companies	\$0				\$0
1408	Long Term Receivable - Street Lighting Transfer	\$0				\$0
1410	Other Special or Collateral Funds	\$0				\$0
1415	Sinking Funds	\$0				\$0
1425	Unamortized Debt Expense	\$0				\$0
1445	Unamortized Discount on Long-Term DebtDebit	\$0				\$0
1455	Unamortized Deferred Foreign Currency Translation					
	Gains and Losses	\$0				\$0
1460	Other Non-Current Assets	\$0				\$0
1465	O.M.E.R.S. Past Service Costs	\$0				\$0
1470	Past Service Costs - Employee Future Benefits	\$0				\$0



EB-2010-0145 February 3, 2011 Sheet 13 Trial Balance Data - Second Run

1400 Settle Instance Communication Supplication 90 1400 Constance Communication Supplication 90 1400 Constance Communication	Onta	ario Sheet 13 Trial Balance		Data	- Second	Run	
Use: Name: Section Section 1486 Address of Longeners 50 1497 Address of Longeners 50 1498 Addres	1475						\$0
1430 Notement in Associate Comparises 0 1300 Construction Constructions 0 1300 Constructions Constructions 0 1300 Constructions Constructions 0 1300 Constructions Constructions 0 1301 Constructions Constructions 0 1301 Constructions Constructions 0 1301 Constructions Constructions 0 1302 Constructions Constructions 0 1303 Constructions Constructions 0 1304 Constructions Constructions 0 1304 Constructions Constructions 0 1304 Constructions Constructions 0 1305 Constructions Constructions 0 1305 Constructions Constructions 0 1304 Constructions Constructions 0 1305 Constructions Constructions 0 1305 Constructions Constructions 0 1305 Constructions Constructions 0 1306 Co							\$0
Internal				-	Ф О		م 0
1966 Image: Second and Long Second Seco	1485	Investment in Associated Companies - Significant					
1950 Messource Four and Regulator Stark Stark 0 0 1950 Final Alexano Markano Markano 0		Influence			\$0		\$0
1950 Messource Four and Regulator Stark Stark 0 0 1950 Final Alexano Markano Markano 0	1490						\$0
1000 Other Resideur, Areas 0 0 1011 Performance Strong and Products Surges 0 0 1011 Performance Strong and Products Surges 0 0 1011 Performance Strong and Products Surges 0 0 0 1011 Performance Strong Stron				-			\$0
1010 Feature Survey and newsprein Changes 6 1010 Filter Survey and newsprein Changes 6 1010 Form Survey Survey and Newsprein Changes 6 1010 Control Survey and Newsprein Changes 6 1010 Contro Survey and Newsprein Changes 6							
13.5. Emission Alloweding burgers 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></t<>							\$0
1936 Advances (Detrong Dates) 0<	1510	Preliminary Survey and Investigation Charges			\$0		\$0
1916 Encaso Absences United 00 33 1910 CAMPAGE 00 33	1515	Emission Allowance Inventory			\$0		\$0
1916. CO-Model 3 1920. Power Municipacity Markan Control 3 1920. Power Mun				-			\$0
score Poure Functions Control Control So Score Additional Control So Score So So Score So So So Score				-			
Hist: Modelineous Befreira Debia 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></td<>							\$0
Hist: Modelineous Befreira Debia 0 <td< td=""><td>1520</td><td>Power Purchase Variance Account</td><td></td><td></td><td>\$0</td><td></td><td>\$0</td></td<>	1520	Power Purchase Variance Account			\$0		\$0
1530 Defined Coses from Slocation of UNIP Part 00 0 1540 Defined Coses from Slocation of UNIP Part 00 0 1540 Defined Coses from Slocation of UNIP Part 00 0 1540 Defined Coses from Slocation of UNIP Part 00 0 0 1540 Defined Coses from Slocation of UNIP Part 00 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></t<>							\$0
Hole Unrentinged Less on Resourced Debt 55 1440 Development Cess State						-	φ0 ¢0
1546 Devisioner Change Deposite Recensives 0 0 1540 RCXX17 RCX17 0 0 0 1540 RCXX17 RCX17 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>							\$0
1546 CVASTR 55 1580 Determined Devicement Costs 55 1590 Determined Devicement Costs 55 1590 Determined Devicement Costs 55 1590 Determined Devicement Costs 55 1591 Determined Devicement Costs 56 1592 Determined Devicement Costs 56 1593 Determined Devicement Costs 56 1594 Determined Devicement Costs 57 1594 Detevice	1540	Unamortized Loss on Reacquired Debt			\$0		\$0
1546 CVASTR 55 1580 Determined Devicement Costs 55 1590 Determined Devicement Costs 55 1590 Determined Devicement Costs 55 1590 Determined Devicement Costs 55 1591 Determined Devicement Costs 56 1592 Determined Devicement Costs 56 1593 Determined Devicement Costs 56 1594 Determined Devicement Costs 57 1594 Detevice	1545	Development Charge Deposits/ Receivables			\$0		\$0
1500 Defense Development Costs 50 1600 Defense Development Costs 50 1700 Costs Internet Pred Prix Costs Access 50 1701 Development Costs 50 1702 Development Costs 50 1703 Development Costs 50 1704 Development Costs 50 1705 Development Costs 50 1706 Development Costs 50 1707 Development Registrow Actor Mark 50 1708 Development Registrow Actor Mark 50 1709 Development Registrow Actor Mark 50 1700 Development Registrow Actor Mark 50 1700 Development Registrow Actot Mark 50							\$0
Sec. Defend Payments in Lea of Taxes 80 1680 Account Liss Other Ancount Contractors 50 1780 Account Liss Other Ancount Contractors 50 1781 Account Liss Other Ancount 50 1781 Account Liss Other Ancount 50 1782 Other Ancount 50 1783 Account Liss Other Ancount 50 1784 Account Liss Other Ancount 50 1784 Account Liss Other Ancount 50 1785 Account Liss Other Ancount 50 1786 Account Liss Other Ancount 50 1786 Account Liss Other Ancount 50 1788 Account Liss Other Ancount 50 1788 Account Liss Other Ancount 50 1788 Account Liss Other Ancount Liss Other Ancount 50 1788 Account Liss Other Ancount Liss Other An				-			
Integra Account 1562 Description Account 1562 Description Account 1562	1560	Deferred Development Costs			\$0		\$0
Integra Account 1562 Description Account 1562 Description Account 1562	1562	Deferred Payments in Lieu of Taxes			\$0		\$0
1560 Conservation and Durand Management Expenditures 60 51 1677 Parenaket Centrals Every Visions 60 55 1572 Encoding Every Visions 60 55 1574 Encoding Every Visions 60 55 1576 Encoding Every Visions 60 55 1570 Encoding Every Visions				-			\$0
and Recogning So So 1570 Quadrate Titeskin Occurrence So So 1571 Quadrate Titeskin Occurrence So So 1572 Quadrate Titeskin Occurrence So So 1581 Restructer Titeskin Occurrence So So 1582 Restructer Titeskin Occurrence So So 1583 RSVACWE So So 1584 RSVACWE So So 1586 RSVACWE So So 1580 Restructer Titesking So So 1580 Restructer Titesking So So 1580 Restructer Titesking So So					ψυ		ΨΟ
1570 Qualitying Transition Costs 90 1571 Permender Quarting Franker Costs 90 1572 Permender Quarting Franker Costs 90 1584 854 90 1595 854/ADM 90 1596 854/ADM 90 1598 854/ADM 90 1599 Recovery of Renjation Plant 90 1599 Recovery of Renjation Plant 90 1500 Recovery of Renjation Plant 90 1515 Land Adm 90 90 1516 Land Adm 90 90 1516 Land Adm 90 90 1516 Land Adm 90 90 1516 <td>1565</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1565						
1570 Qualitying Transition Costs 58 1571 Permendic Optiming Encry Valueso 58 1572 Permendic Optiming Encry Valueso 58 1586 RSVANNE 58 1586 Randia 58 1586 Randia 58 1586 Randia 58 1586 Randia Randia 58 1586 Randia Randia Randia Randia 58 1586 Randia Randia Randia Randia Randia Randia Randia <		and Recoveries			\$0		\$0
1377 Phermatel Qentrols Form: Valence 60 1372 Extended Annonis 60 1372 Extended Annonis 60 1382 Extended Annonis 60 1382 Extended Annonis 60 1382 Extended Annonis 60 1382 Extended Annonis 60 1384 Extended Annonis 60 1384 Extended Annonis 60 1384 Extended Annonis 60 1384 Extended Annonis 60 1385 Extended Annonis 60 1386	1570				\$0		\$0
1972 Extracordinary Event Costs 50 1974 Define Take Impact Anounts 50 1975 Define Take Impact Anount Impact Anounts 50 1976 Define Take Impact Anount Impact Anount Impact Anounts 50 1978 Define Take Impact Anount Impact Anounts 50 1978 Define Take Impact Anounts 50 1979 Define Take Impact Anounts 50 1979 Define Take Impact Anounts 50 1970 Define Take Impact Anounts 50 1970 Define Take Impact Anounts 50 1970 Define Indefine Take Impact Anounts 50							\$0
1574 Defense Rais Inspace Annume 90 1586 RESVAVINS 90 1586 RESVAVINS 90 1586 RESVAVINS 90 1586 RESVAVINS 90 1586 RESVACIN 90 1586 RESVACINS 90 1586 RESVACINS 90 1586 RESVACINS 90 1586 RESVACINS 90 1586 Resvacion of Regulatory Asset Basines 90 1586 Resvacion Stand Viaterwan 90							
1500 ESVAWAS 50 1564 ESVAWE 50 1564 Estores 50 1565 Estores 50 1564 Estores 50 1564 Estores 50 1565 Estores 50 1566 Estores 50 1566 Estores 50 1567 Print Rown 50 1568 Estores 50 1566 Full Robates and Accessolates 50 1567 Print Rown 50 1568 Ac							\$0
1500 ESVAWAS 50 1564 ESVAWE 50 1564 Estores 50 1565 Estores 50 1564 Estores 50 1564 Estores 50 1565 Estores 50 1566 Estores 50 1566 Estores 50 1567 Print Rown 50 1568 Estores 50 1566 Full Robates and Accessolates 50 1567 Print Rown 50 1568 Ac	1574	Deferred Rate Impact Amounts			\$0		\$0
Higs RSVACNE-TME S0 S1 1584 RSVANW S0 S1 1584 RSVANW S0 S1 1590 Recovery flexulation S0 S1 1590 Recovery flexul							\$0
1564 RSVAW 50 5 1586 RSVAP 50 5 1586 Radia R							\$0
1966 RSVACPN 90 90 1968 RSVACPN etc. 90 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>				-			
1966 RSVACPN 90 90 1968 RSVACPN etc. 90 <td>1584</td> <td>RSVANW</td> <td></td> <td></td> <td>\$0</td> <td></td> <td>\$0</td>	1584	RSVANW			\$0		\$0
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1915 Office Furniture and Equipment \$253,441 1920 Computer Equipment - Hardware \$1,230,173 1925 Computer Software \$1,372,123							\$0
1920 Computer Equipment - Hardware \$1,230,173 \$1,230,173 1925 Computer Software \$1,372,123 \$1,372,123							
1925 Computer Software \$1,372,123 \$1,372,12							
							\$1,230,173
	1925	Computer Software			\$1,372,123		\$1,372,123
1,1431,000							
	1930	Hanopolitation Equipment			φ1,431,309		ψι,τοτ,305



EB-2010-0145 February 3, 2011 Sheet I3 Trial Balance Data - Second Run

1935	Stores Equipment		\$96,839		\$96,839
1940	Tools, Shop and Garage Equipment	_	\$280,236		\$280,236
1945	Measurement and Testing Equipment		\$126,963		\$126,963
1950	Power Operated Equipment		\$0		\$0
1955	Communication Equipment		\$39,759		\$39,759
1960	Miscellaneous Equipment		\$1,905		\$1,905
1965	Water Heater Rental Units		\$0		\$0
1970	Load Management Controls - Customer Premises		\$0		\$0
1975	Load Management Controls - Utility Premises	_	\$0		\$0
1980	System Supervisory Equipment	_	\$346,973		\$346,973
1985	Sentinel Lighting Rental Units		\$0 \$0		\$0
1996	Contributions - Commerce Way TS	-			\$0 (\$4,069,732
1995	Contributions and Grants - Credit	-	(\$4,069,732) \$0		
2005	Property Under Capital Leases Electric Plant Purchased or Sold	-	\$0 \$0		\$0 \$0
2010 2020	Experimental Electric Plant Unclassified		\$0 \$0		\$0
2020	Electric Plant and Equipment Leased to Others		\$0 \$0		\$0
2030	Electric Plant Held for Future Use		\$0		\$0
2050	Completed Construction Not ClassifiedElectric		\$0		\$0
2055	Construction Work in ProgressElectric		\$0		\$0
2060	Electric Plant Acquisition Adjustment		\$0		\$0
2065	Other Electric Plant Adjustment		\$0	1	\$0
2070	Other Utility Plant		\$0		\$0
2075	Non-Utility Property Owned or Under Capital Leases		\$0		\$0
2105	Accum. Amortization of Electric Utility Plant - Property,				
	Plant, & Equipment	_	(\$18,095,289)		(\$18,095,289
2120	Accumulated Amortization of Electric Utility Plant -	1			
2140	Intangibles Accumulated Amortization of Electric Plant Acquisition	-	\$0		\$0
2140	Adjustment	1	\$0		\$0
2160	Accumulated Amortization of Other Utility Plant		\$0 \$0		\$0
2180	Accumulated Amortization of Non-Utility Property	1	\$0 \$0		\$0
2205	Accounts Payable	1	\$0 \$0		\$0
2208	Customer Credit Balances		\$0		\$0
2210	Current Portion of Customer Deposits		\$0		\$0
2215	Dividends Declared		\$0	1	\$0
2220	Miscellaneous Current and Accrued Liabilities		\$0		\$0
2225	Notes and Loans Payable		\$0		\$0
2240	Accounts Payable to Associated Companies		\$0		\$0
2242	Notes Payable to Associated Companies	_	\$0		\$0
2250	Debt Retirement Charges(DRC) Payable	_	\$0		\$0
2252	Transmission Charges Payable	_	\$0		\$0
2254	Electrical Safety Authority Fees Payable	-	\$0		\$0
2256	Independent Market Operator Fees and Penalties Payable		\$0		\$0
2260	Current Portion of Long Term Debt		\$0 \$0		\$0
2262	Ontario Hydro Debt - Current Portion		\$0		\$0
2264	Pensions and Employee Benefits - Current Portion		\$0		\$0
2268	Accrued Interest on Long Term Debt		\$0		\$0
2270	Matured Long Term Debt		\$0		\$0
2272	Matured Interest on Long Term Debt		\$0		\$0
2285	Obligations Under Capital LeasesCurrent		\$0		\$0
2290	Commodity Taxes		\$0		\$0
2292	Payroll Deductions / Expenses Payable	_	\$0		\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	_	\$0		\$0
2296	Future Income Taxes - Current	-	\$0		\$0
2305 2306	Accumulated Provision for Injuries and Damages Employee Future Benefits	-	\$0 \$0		\$0 \$0
2306	Other Pensions - Past Service Liability	1	\$0 \$0		\$0
2308	Vested Sick Leave Liability		\$0 \$0		\$0
2310	Accumulated Provision for Rate Refunds	1	\$0 \$0		\$0
2320	Other Miscellaneous Non-Current Liabilities	1	\$0		\$0
2325	Obligations Under Capital LeaseNon-Current		\$0		\$0
2330	Development Charge Fund		\$0		\$0
2335	Long Term Customer Deposits		\$0		\$0
2340	Collateral Funds Liability	-	\$0		\$0
2345	Unamortized Premium on Long Term Debt	-	\$0		\$0
2348	O.M.E.R.S Past Service Liability - Long Term Portion	1			
2250		-	\$0 \$0		\$0 \$0
2350 2405	Future Income Tax - Non-Current Other Regulatory Liabilities	1	\$0 \$0		\$0
2403	Deferred Gains from Disposition of Utility Plant		\$0 \$0		\$0
2410	Unamortized Gains from Disposition of Outily Plant	1	\$0 \$0		\$0
2415	Other Deferred Credits	1	\$0 \$0		\$0
2435	Accrued Rate-Payer Benefit		\$0		\$0
2505	Debentures Outstanding - Long Term Portion		\$0		\$0
2510	Debenture Advances		\$0		\$0
2515	Reacquired Bonds		\$0		\$0
2520	Other Long Term Debt		\$0		\$0
2525	Term Bank Loans - Long Term Portion	-	\$0		\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	-	\$0		\$0
2550	Advances from Associated Companies		\$0 \$0		\$0
3005 3008	Common Shares Issued Preference Shares Issued		\$0 \$0		\$0 \$0
3008	Contributed Surplus		\$0 \$0		\$0
3020	Donations Received	1	\$0 \$0		\$0
3022	Development Charges Transferred to Equity	1	\$0 \$0		\$0
3026	Capital Stock Held in Treasury	1	\$0		\$0
3030	Miscellaneous Paid-In Capital		\$0		\$0



EB-2010-0145 February 3, 2011 Sheet 13 Trial Balance Data - Second Run

3035	Installments Received on Capital Stock		\$0			\$0
3040	Appropriated Retained Earnings		\$0			\$0
3045	Unappropriated Retained Earnings		\$0			\$0
3046	Balance Transferred From Income		\$0	\$0	\$0	(\$1,091,016)
3047	Appropriations of Retained Earnings - Current Period		\$0			\$0
3048	Dividends Payable-Preference Shares		\$0			\$0
3049	Dividends Payable-Common Shares		\$0			\$0
3055	Adjustment to Retained Earnings		\$0			\$0
3065	Unappropriated Undistributed Subsidiary Earnings		\$0			\$0
4006	Residential Energy Sales		(\$8,404,029)			(\$8,404,029)
4010	Commercial Energy Sales		\$0			\$0
4015	Industrial Energy Sales		\$0			\$0
4020	Energy Sales to Large Users	-	\$0			\$0
4025	Street Lighting Energy Sales	-	(\$171,508)			(\$171,508)
4025	Sentinel Lighting Energy Sales	-	(\$171,508) \$0			\$0
4030	General Energy Sales	-	(\$15,970,331)			(\$15,970,331)
4035	Other Energy Sales to Public Authorities	-	(\$13,970,331) \$0			\$0
4040	Energy Sales to Railroads and Railways	-				\$0
4045		-	\$0 \$0			\$0
4050	Revenue Adjustment	-			•	\$0
4055	Energy Sales for Resale	-	\$0		•	\$0
	Interdepartmental Energy Sales	-	\$0		•	(\$2,404,463)
4062	Billed WMS	-	(\$2,404,463)		•	
4064	Billed-One-Time	_	\$0			\$0
4066	Billed NW	_	(\$2,024,605)			(\$2,024,605
4068	Billed CN	_	(\$1,744,674)			(\$1,744,674
4080	Distribution Services Revenue	_	(\$6,514,422)	\$1,351,589		(\$7,866,011)
4082	Retail Services Revenues	_	(\$25,400)			(\$25,400)
4084	Service Transaction Requests (STR) Revenues	_	(\$1,000)		(\$20,505)	(\$1,000)
4090	Electric Services Incidental to Energy Sales	-	\$0		(\$38,565)	(\$38,565)
4105	Transmission Charges Revenue	-	\$0			\$0
4110	Transmission Services Revenue	_	\$0			\$0
4205	Interdepartmental Rents	_	\$0			\$0
4210	Rent from Electric Property	_	(\$40,885)			(\$40,885
4215	Other Utility Operating Income	1	\$0			\$0
4220	Other Electric Revenues		\$0			\$0
4225	Late Payment Charges		(\$54,254)			(\$54,254)
4230	Sales of Water and Water Power		\$0			\$0
4235	Miscellaneous Service Revenues		(\$234,290)	\$234,290		(\$234,290)
4240	Provision for Rate Refunds		\$0			\$0
4245	Government Assistance Directly Credited to Income		\$0			\$0
4305	Regulatory Debits		\$0			\$0
4310	Regulatory Credits		\$0			\$0
4315	Revenues from Electric Plant Leased to Others		\$0			\$0
4320	Expenses of Electric Plant Leased to Others		\$0			\$0
4325	Revenues from Merchandise, Jobbing, Etc.		\$0			\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.		\$0			\$0
4335	Profits and Losses from Financial Instrument Hedges		\$0			\$0
4340	Profits and Losses from Financial Instrument					
	Investments		\$0			\$0
4345	Gains from Disposition of Future Use Utility Plant		\$0			\$0
4350	Losses from Disposition of Future Use Utility Plant		\$0			\$0
4355	Gain on Disposition of Utility and Other Property		(\$1,000)		\$500	(\$500)
4360	Loss on Disposition of Utility and Other Property		\$0			\$0
4365	Gains from Disposition of Allowances for Emission		\$0			\$0
4370	Gains from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission		\$0			\$0
4375	Revenues from Non-Utility Operations		(\$829,344)		\$829,344	\$0
4380	Expenses of Non-Utility Operations		\$770,512		(\$770,512)	\$0
4385	Non-Utility Rental Income		\$770,512		(@110,012)	\$0
	Miscellaneous Non-Operating Income				(\$46.025)	
4390 4395	Rate-Payer Benefit Including Interest	-	(\$15,350)		(\$46,035)	(\$61,385 \$0
		-	\$0			\$0
4398	Foreign Exchange Gains and Losses, Including					\$0
4405	Amortization	-	\$0 (\$45,700)		\$18,700	(\$27,000)
4405	Interest and Dividend Income Equity in Earnings of Subsidiary Companies	-	(\$45,700) \$0		φ10,700	(\$27,000)
4415	Operation Supervision and Engineering					\$0
		1	\$0			
4510		-	\$0			\$0 \$0
	Steam Expense	-	\$0			
4520	Steam From Other Sources	-	\$0			\$0
4525	Steam TransferredCredit	-	\$0			\$0
4530	Electric Expense	-	\$0			\$0
4535	Water For Power	-	\$0			\$0
4540	Water Power Taxes	-	\$0			\$0
4545	Hydraulic Expenses	-	\$0			\$0
4550	Generation Expense	-	\$0			\$0
4555	Miscellaneous Power Generation Expenses	-	\$0			\$0
4560	Rents	-	\$0			\$0
4565	Allowances for Emissions	_	\$0			\$0
4605	Maintenance Supervision and Engineering	-	\$0			\$0
4610	Maintenance of Structures	-	\$0			\$0
4615	Maintenance of Boiler Plant	_	\$0			\$0
4620	Maintenance of Electric Plant	-	\$0			\$0
4625	Maintenance of Reservoirs, Dams and Waterways	_	\$0			\$0
4630	Maintenance of Water Wheels, Turbines and	1				
	Generators		\$0			\$0
4635	Maintenance of Generating and Electric Plant		\$0			\$0
4640	Maintenance of Miscellaneous Power Generation Plant		\$0			\$0
4705	Power Purchased		\$24,545,868			\$24,545,868
4708	Charges-WMS		\$2,404,463			\$2,404,463
4710	Cost of Power Adjustments		\$0			\$0



EB-2010-0145 February 3, 2011 Sheet I3 Trial Balance Data - Second Run

Onta	no Sneet 13 Trial Balanc	e 1	Jata - Second	Kun		
4712	Charges-One-Time		\$0			\$0
	Charges-NW		\$1,977,276			\$1,977,276
	System Control and Load Dispatching		\$0			\$0
	Charges-CN		\$1,659,815			\$1,659,815
4720	Other Expenses		\$0			\$0
	Competition Transition Expense		\$0			\$0
	Rural Rate Assistance Expense	_	\$0		-	\$0
		_				
	Operation Supervision and Engineering		\$0			\$0
4810	Load Dispatching		\$0			\$0
4815	Station Buildings and Fixtures Expenses		\$0			\$0
	Transformer Station Equipment - Operating Labour		\$0			\$0
		_	\$U			φU
4825	Transformer Station Equipment - Operating Supplies					
	and Expense		\$0			\$0
4830	Overhead Line Expenses		\$0			\$0
	Underground Line Expenses		\$0			\$0
	Transmission of Electricity by Others					\$0
		_	\$0			
	Miscellaneous Transmission Expense		\$0			\$0
4850	Rents		\$0			\$0
4905	Maintenance Supervision and Engineering		\$0			\$0
	Maintenance of Transformer Station Buildings and		¢0		-	ŶŬ
4910						C 0
	Fixtures		\$0			\$0
4916	Maintenance of Transformer Station Equipment		\$0			\$0
4930	Maintenance of Towers, Poles and Fixtures		\$0			\$0
	Maintenance of Overhead Conductors and Devices		\$0			\$0
		1				\$0
4940	Maintenance of Overhead Lines - Right of Way	-	\$0	L		\$0
4945	Maintenance of Overhead Lines - Roads and Trails					
	Repairs	L	\$0			\$0
4950	Maintenance of Overhead Lines - Snow Removal from					
	Roads and Trails	1	\$0	1		\$0
4000		1				
	Maintenance of Underground Lines	1	\$0			\$0
	Maintenance of Miscellaneous Transmission Plant		\$0	L		\$0
5005	Operation Supervision and Engineering	1	\$107,021			\$107,021
5010	Load Dispatching	1	\$51,816			\$51,816
5012	Station Buildings and Fixtures Expense	1				\$52.934
		-	\$52,934			1 - 1
5014	Transformer Station Equipment - Operation Labour		\$0			\$0
5015	Transformer Station Equipment - Operation Supplies					
	and Expenses		\$0			\$0
5016	Distribution Station Equipment - Operation Labour	-	\$33,292		-	\$33,292
			\$33,2 3 2			400,202
5017	Distribution Station Equipment - Operation Supplies					
	and Expenses		\$14,500			\$14,500
5020	Overhead Distribution Lines and Feeders - Operation					
	Labour		\$43,275			\$43,275
5005	Overhead Distribution Lines & Feeders - Operation	-	010,210			\$10,210
5025						
	Supplies and Expenses		\$5,500			\$5,500
5030	Overhead Subtransmission Feeders - Operation		\$0			\$0
5035	Overhead Distribution Transformers- Operation		\$3,234	\$0		\$3,234
	Underground Distribution Lines and Feeders -	-		_		+++++++++++++++++++++++++++++++++++++++
3040			604.407			¢04.467
	Operation Labour		\$34,167			\$34,167
5045	Underground Distribution Lines & Feeders - Operation					
	Supplies & Expenses		\$23,500			\$23,500
5050	Underground Subtransmission Feeders - Operation		\$0			\$0
	Underground Distribution Transformers - Operation		\$0	\$0		\$0
		-		ψυ		\$0
	Street Lighting and Signal System Expense	_	\$0			
	Meter Expense		\$146,160			\$146,160
5070	Customer Premises - Operation Labour		\$63,885			\$63,885
	Customer Premises - Materials and Expenses		\$8,000			\$8,000
5085	Miscellaneous Distribution Expense	1	\$194,651			\$194,651
		-	\$194,651			ا 50,451 ې
5090	Underground Distribution Lines and Feeders - Rental			1		
	Paid		\$0			\$0
5095	Overhead Distribution Lines and E	1				
	Overhead Distribution Lines and Feeders - Rental Paid		\$3,625	1		\$3,625
5096	Other Rent	1	\$0			\$0
		-				
5105	Maintenance Supervision and Engineering	-	\$84,438	L		\$84,438
5110	Maintenance of Buildings and Fixtures - Distribution	1		1		
	Stations	_	\$20,061			\$20,061
5112	Maintenance of Transformer Station Equipment	1	\$0			\$0
	Maintenance of Distribution Station Equipment		\$5,000			\$5,000
	Maintenance of Poles, Towers and Fixtures	1				\$91,987
		-	\$91,987			
	Maintenance of Overhead Conductors and Devices	<u> </u>	\$116,877			\$116,877
5130	Maintenance of Overhead Services		\$73,273			\$73,273
5135	Overhead Distribution Lines and Feeders - Right of	1				
	Way		\$111,935	1		\$111,935
E1 4E	Maintenance of Underground Conduit	1				\$12,535
		-	\$12,535			
	Maintenance of Underground Conductors and Devices	_	\$51,073	L		\$51,073
5155	Maintenance of Underground Services	1	\$64,648			\$64,648
	Maintenance of Line Transformers		\$98,945	\$0		\$98,945
		-		ψυ		
	Maintenance of Street Lighting and Signal Systems	1	\$0			\$0
	Sentinel Lights - Labour	1	\$0			\$0
5172	Sentinel Lights - Materials and Expenses		\$0			\$0
	Maintenance of Meters		\$0			\$0
		1				
	Customer Installations Expenses- Leased Property	1	\$0			\$0
	Water Heater Rentals - Labour	_	\$0			\$0
5186	Water Heater Rentals - Materials and Expenses	1	\$0			\$0
	Water Heater Controls - Labour		\$0			\$0
	Water Heater Controls - Materials and Expenses	-				\$0
5192		_	\$0			\$0
	Maintenance of Other Installations on Customer			1		
5195			\$0	1		\$0
	Premises					
	Premises		\$0			\$0
5205	Premises Purchase of Transmission and System Services		\$0			\$0 .so
5205 5210	Premises Purchase of Transmission and System Services Transmission Charges		\$0 \$0			\$0 \$0 \$0
5205 5210	Premises Purchase of Transmission and System Services		\$0			\$0



Asset Accounts Directly Allocated

Income Statement Accounts Directly Allocated

EB-2010-0145 February 3, 2011 Sheet I3 Trial Balance Data - Second Run \$54,748

Unia		_				
5305	Supervision		\$54,748			\$54,748
5310	Meter Reading Expense		\$151,927			\$151,927
5315	Customer Billing	_	\$301,335			\$301,335
		_				
5320	Collecting		\$116,362			\$116,362
5325	Collecting- Cash Over and Short		\$100			\$100
5330	Collection Charges		(\$5.000)			(\$5.000)
5335	Bad Debt Expense		\$53,460			\$53,460
5340						
	Miscellaneous Customer Accounts Expenses		\$2,200			\$2,200
5405	Supervision		\$3,825			\$3,825
5410	Community Relations - Sundry		\$21,235			\$21,235
5415	Energy Conservation		\$8,170			\$8,170
		_				
5420	Community Safety Program		\$9,153			\$9,153
5425	Miscellaneous Customer Service and Informational					
	Expenses		\$0			\$0
5505	Supervision		\$0			\$0
		-	\$0			
5510	Demonstrating and Selling Expense	_				\$0
5515	Advertising Expense		\$0			\$0
5520	Miscellaneous Sales Expense		\$0			\$0
5605	Executive Salaries and Expenses		\$195,903			\$195,903
		1				\$282.822
5610	Management Salaries and Expenses	-	\$282,822			
5615	General Administrative Salaries and Expenses		\$524,085			\$524,085
5620	Office Supplies and Expenses		\$81,254			\$81,254
5625	Administrative Expense Transferred Credit		(\$54.628)			(\$54,628)
5630	Outside Services Employed		\$126,500			\$126,500
		-				
5635	Property Insurance	_	\$32,000			\$32,000
5640	Injuries and Damages		\$72,555			\$72,555
5645	Employee Pensions and Benefits		\$18,150			\$18,150
5650	Franchise Requirements		\$0			\$10,100 ¢0
		-				
5655	Regulatory Expenses		\$100,000			\$100,000
5660	General Advertising Expenses		\$5,500			\$5,500
5665	Miscellaneous General Expenses		\$139,554	\$0		\$139.554
5670	Rent		\$0			\$0
		_				
5675	Maintenance of General Plant	_	\$277,221			\$277,221
5680	Electrical Safety Authority Fees		\$7,500			\$7,500
5685	Independent Market Operator Fees and Penalties		\$0			\$0
5705						
5705	Amortization Expense - Property, Plant, and Equipment		64 000 000			\$1,929,800
		_	\$1,929,800			
5710	Amortization of Limited Term Electric Plant		\$0			\$0
5715	Amortization of Intangibles and Other Electric Plant		\$0			\$0
5720	Amortization of Electric Plant Acquisition Adjustments		\$0			\$0
						\$0
5725	Miscellaneous Amortization	_	\$0			م 0
5730	Amortization of Unrecovered Plant and Regulatory					
	Study Costs		\$0			\$0
5735	Amortization of Deferred Development Costs		\$0			\$0
5740	Amortization of Deferred Charges	-	\$0			\$0
		-		(0.0.0		
6005	Interest on Long Term Debt		\$820,757	(\$820,757)	\$0	\$820,757
6010	Amortization of Debt Discount and Expense		\$0			\$0
6015	Amortization of Premium on Debt Credit		\$0			\$0
6020	Amortization of Loss on Reacquired Debt		\$0 \$0			\$0
		-				
6025	Amortization of Gain on Reacquired DebtCredit		\$0			\$0
6030	Interest on Debt to Associated Companies		\$0			\$0
6035	Other Interest Expense		\$26,114			\$26,114
6040	Allowance for Borrowed Funds Used During					
0040			\$0			\$0
	ConstructionCredit	-				
6042	Allowance For Other Funds Used During Construction		\$0			\$0
6045	Interest Expense on Capital Lease Obligations		\$0			\$0
6105	Taxes Other Than Income Taxes		\$126,946			\$126,946
6110	Income Taxes		\$85,990	(\$85,990)	\$0	\$338,509
		-		(400,990)	30	
6115	Provision for Future Income Taxes		\$0			\$0
6205	Donations		\$500		(\$500)	\$0
6210	Life Insurance		\$0			\$0
6215	Penalties		\$0			\$0
		-				
6225	Other Deductions	-	\$0			\$0
6305	Extraordinary Income		\$0			\$0
6310	Extraordinary Deductions		\$0		\$7,068	\$7,068
6315	Income Taxes, Extraordinary Items		\$0 \$0			\$0
		-				
6405	Discontinues Operations - Income/ Gains		\$0			\$0
6410	Discontinued Operations - Deductions/ Losses		\$0			\$0
6415	Income Taxes, Discontinued Operations		\$0			\$0
		-		•		
					\$0	
				-	↑	

Reclassification Equals to Zero. O.K. to Proceed.

\$0

\$0



EB-2010-0145 February 3, 2011 Sheet I3 Trial Balance Data - Second Run

Grouped Accounts as per 2006 EDR	Financial Statement (EDR Sheet 2.4, Column P	Reclassified Balance
Land and Buildings	\$230,139	\$230,139
TS Primary Above 50	\$0	\$0
DS	\$647,560	\$647,560
Poles, Wires	\$21,896,683	\$21,896,683
Line Transformers	\$7,604,952	\$7,604,952
Services and Meters	\$8,539,092	\$8,539,092
General Plant	\$1,028,723	\$1,028,723
Equipment	\$2,290,512	\$2,290,512
IT Assets	\$2,602,295	\$2,602,295
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$346,973	\$346,973
Contributions and Grants	(\$4,069,732)	(\$4,069,732)
Accumulated Amortization	(\$18,095,289)	(\$18,095,289)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$0	\$0
Liability	\$0	\$0
Equity	\$0	(\$1,091,016)
Sales of Electricity	(\$30,719,610)	(\$30,719,610)
Distribution Services Revenue	(\$6,514,422)	(\$7,866,011)
Late Payment Charges	(\$54,254)	(\$54,254)
Specific Service Charges	(\$234,290)	(\$234,290)
Other Distribution Revenue	(\$67,285)	(\$105,850)
Other Revenue - Unclassified	(\$58,832)	\$0
Other Income & Deductions	(\$62,050)	(\$88,885)
Power Supply Expenses (Working Capital)	\$30,587,421	\$30,587,421
Other Power Supply Expenses	\$0,507,421	\$30,507,421
Operation (Working Capital)	\$785,560	\$785,560
Maintenance (Working Capital)	\$730,700	\$730,700
Billing and Collection (Working Capital)	\$621,673	\$621,673
Community Relations (Working Capital)	\$34,212	\$34,212
· · · · ·		. ,
Community Relations - CDM (Working Capital)	\$8,170	\$8,170
Administrative and General Expenses (Working Capital)	\$1,770,915	\$1,770,915
Insurance Expense (Working Capital)	\$32,000	\$32,000
Bad Debt Expense (Working Capital)	\$53,460	\$53,460
Advertising Expenses	\$5,500	\$5,500
Charitable Contributions	\$500	\$0
Amortization of Assets	\$1,929,800	\$1,929,800
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassifed	\$846,872	\$846,872
Income Tax Expense - Unclassified	\$85,990	\$338,509
Other Distribution Expenses	\$126,946	\$126,946
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$0	\$7,068
Total	\$22,930,956	\$20,740,870



EB-2010-0145

February 3, 2011

Sheet I4 Break Out Worksheet - Second Run

Instructions: This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses. **Please see Handbook for detailed instructions**

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12 \$23,021,908

			BALANCE SHEET ITEMS								EXPENSE ITEMS			
RATEBA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$21,836		(\$21,836)	-									
1805-1	Land Station >50 kV			\$0						-				
1805-2	Land Station <50 kV		100.00%	\$21,836	21,836			\$-		21,836	\$ -			
1806	Land Rights	\$0		\$0										
1806-1	Land Rights Station >50 kV			\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-				
1808	Buildings and Fixtures	\$190,774		(\$190,774)				\$ -						
1808-1 1808-2	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV		100.00%	\$0 \$190,774	190,774			\$ - \$ (78,709)		- 112,065	\$- \$7,581			
1810	Leasehold Improvements	\$0	100.00 %	\$190,774	-			\$ (78,709)		112,005	φ 7,001			
1810-1	Leasehold Improvements >50 kV	φυ		\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$647,560		(\$647,560)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-			\$-		-	\$ -			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	\$647,560	647,560			\$ (341,886)		305,674	\$ 33,296			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-				
1825	Storage Battery Equipment	\$0		\$0	-									
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$8,400,385		(\$8,400,385)										
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-			\$-		-	\$-			
1830-4	Poles, Towers and Fixtures - Primary		82.99%	\$6,971,480	6,971,480			\$ (2,867,212)		4,104,268	\$ 329,216			
1830-5	Poles, Towers and Fixtures - Secondary		17.01%	\$1,428,906	1,428,906			\$ (587,676)		841,229	\$ 67,478			
1835	Overhead Conductors and Devices	\$3,928,562		(\$3,928,562)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-			\$-		-	\$-			
1835-4	Overhead Conductors and Devices - Primary		66.35%	\$2,606,484	2,606,484			\$ (1,098,972)		1,507,512	\$ 120,715			
1835-5	Overhead Conductors and Devices - Secondary		33.65%	\$1,322,078	1,322,078			\$ (557,428)		764,650	\$ 61,230			
1840	Underground Conduit	\$4,361,597		(\$4,361,597)	-									
1840-3	Underground Conduit - Bulk Delivery			\$0	-			\$ -		-	\$ -			



2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011

Sheet I4 Break Out Worksheet - Second Run

Instructions: This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses. **Please see Handbook for detailed instructions**

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12 \$23,021,908

	RATE BASE AND DISTRIBUTION ASSETS BALANCE SHEET ITEMS										EXPENSE ITEMS			
KATE DA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment		Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	Underground Conduit - Primary		59.62%	\$2,600,357	2,600,357	(\$504,680)	\$92,009			1,334,699	\$ 84,615			1
	Underground Conduit - Secondary		40.38%	\$1,761,241	1,761,241	(\$341,824)	\$62,319	\$ (577,734)		904,001	\$ 57,311			
	Underground Conductors and Devices	\$5,206,139		(\$5,206,139)	-									
	Underground Conductors and Devices - Bulk Delivery			\$0	-			\$-		-	\$-			
	Underground Conductors and Devices - Primary		59.62%	\$3,103,867	3,103,867	(\$434,316)	\$79,181	\$ (1,302,285)		1,446,447	\$ 109,399			
1845-5	Underground Conductors and Devices - Secondary		40.38%	\$2,102,272	2,102,272	(\$294,166)	\$53,630	\$ (882,047)		979,689	\$ 74,097			
1850	Line Transformers	\$7,604,952		\$0	7,604,952	(\$1,538,359)	\$280,462	\$ (2,223,105)		4,123,950	\$ 262,709			
1855	Services	\$2,716,858		\$0	2,716,858	(\$956,387)	\$174,361	\$ (543,073)		1,391,759	\$ 68,315			
1860	Meters	\$5,822,235		\$0	5,822,235			\$ (2,869,382)		2,952,852	\$ 323,816			
	Total	\$38,900,897		\$0	\$38,900,897	(\$4,069,732)	\$741,962	(\$14,782,497)	\$0	20,790,630	\$1,599,778	\$0	\$0	\$0
	SUB TOTAL from I3	\$38,900,897												

5705 5710 5715 5720



2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011

Sheet I4 Break Out Worksheet - Second Run

Instructions: This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses. **Please see Handbook for detailed instructions**

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$23,021,908
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Grand Total

\$45,186,929

RATE BASE AND DISTRIBUTION ASSETS					LANCE SHE	ET ITEMS							EXPENS	E ITEMS		
RAIEDA	ASE AND DISTRIBUTION ASSETS												5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Dep 21 As:	cumulated reciation - 05 Fixed sets Only	Accumulated Depreciation - 2120	Ac Depr Co	sset net of cumulated eciation and ontributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Dep 21	cumulated reciation - 05 Fixed sets Only	Accumulated Depreciation - 2120	Net	Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	Land	\$17,530			17,530			\$	-		\$	17,530	\$ -			
	Land Rights	\$0			-			\$	-		\$	-	\$-			
	Buildings and Fixtures	\$1,028,723			1,028,723			\$	(242,679)		\$	786,044	\$ 41,050			
	Leasehold Improvements	\$0 \$253,441			-			\$	-		\$	-	\$-			
	Office Furniture and Equipment Computer Equipment - Hardware	\$253,441			253,441			\$	(161,914)		\$	91,527 275,530	\$ 15,912 \$ 108,134			
	Computer Equipment - Hardware Computer Software	\$1,230,173			1.372.123			s s	(954,643) (1,137,393)		9 9	275,530	\$ 108,134 \$ 115,734			
	Transportation Equipment	\$1,372,123			1,491,369			ф Ф	(1,137,393) (1,093,112)		9	398.257	\$ 115,734			
	Stores Equipment	\$96.839			96.839			ф ¢	(41,075)		9 6	55,763	s -			
1940	Tools, Shop and Garage Equipment	\$280,236			280,236			\$	(201,342)		\$	78,893	\$ 15,948			
	Measurement and Testing Equipment	\$126,963			126,963			\$	(87,189)		\$	39,774	\$ 6,355			
	Power Operated Equipment	\$0						\$	-		\$	-	\$-			
	Communication Equipment	\$39,759			39,759			\$	(14,608)		\$	25,151	\$ 3,684			
1970	Miscellaneous Equipment Load Management Controls - Customer Premises	\$1,905 \$0			1,905			\$ \$	(698)		\$ \$	1,207	\$ 142 \$ -			
	Load Management Controls - Utility Premises	\$0						\$	-		\$		\$-			
	System Supervisory Equipment	\$346,973			346,973			\$	(120,099)		\$	226,873	\$ 23,063			
	Contributions - Commerce Way TS	\$0						\$	-		\$		\$-			
	Property Under Capital Leases	\$0					<u> </u>	\$	-	<u> </u>	\$	-	\$-			
2010	Electric Plant Purchased or Sold	\$0			-			\$	-		\$	1.1	\$ -			
	Total	\$6,286,032		\$0	\$6,286,032	\$0	\$0	(\$4,054,754)	\$0		\$2,231,278	\$330,022	\$0	\$0	\$0
	SUB TOTAL from I3 I3 Directly Allocated	\$6,286,032 \$0														

\$741,962

\$0

\$23,021,908

\$1,929,800

\$0

\$0

\$0 \$45,186,929 (\$4,0



2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011 Sheet I4 Break Out Worksheet - Second Run

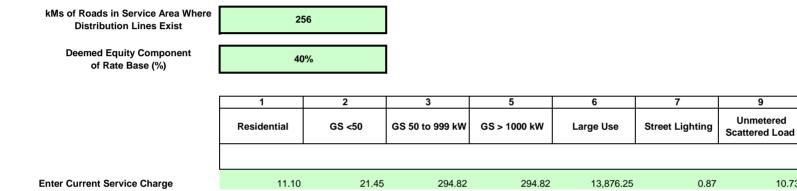
Instructions: This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses. **Please see Handbook for detailed instructions**

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$23,021,908
---	--------------

RATE BASE AND DISTRIBUTION ASSETS BALA					ALANCE SHE	ET ITEMS				EXPENSE ITEMS				1	
RATE BASE AND DISTRIBUTION ASSETS											5705	5710	5715	5720	
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Limited Term	Amortization of Intangibles and Other Electric Plant	Electric Plant	F
Fo be F	Prorated														
	Contributed Capital - 1995	(\$4,069,732)				\$4,069,732	Balanced								
2105	Accumulated Depreciation - 2105	(\$18,095,289)						\$18,095,289	Balanced						
	Accumulated Depreciation - 2120	\$0							\$0	Balanced					
	Total	(\$22,165,021)	Net Fixed Assets												
	Net Assets	\$23,021,908	Match												
Amortizati	ion Expenses														
	Amortization Expense - Property, Plant, and Equipment	\$1,929,800									(\$1,929,800)	Balanced			
	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced		
	Amortization of Intangibles and Other Electric Plant	\$0											\$0	Balanced	
	Amortization of Electric Plant Acquisition Adjustments	\$0												\$0	Ba
	Total Amortization Expense	\$1,929,800													



2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011 Sheet 15 Miscellaneous Data Worksheet - Second Run

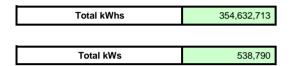


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10.73



EB-2010-0145 February 3, 2011 Sheet I6 Customer Data Worksheet - Second Run



Total Approved Distribution	\$7.866.
Revenue (\$)	φ1,000,

|--|

			1	2	3	5	7	9
	ID	Total	Residential	_ GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
Billing Data								
kWh from load forecasting model	CEN	354,632,713	117,418,066	46,182,407	118,202,396	69,723,917	2,490,098	615,829
kW from load forecasting model	CDEM	538,790			381,271	148,980	8,539	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		-						
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-						
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	354,632,713	117,418,066	46,182,407	118,202,396	69,723,917	2,490,098	615,829
kWh - weather normalized amount from load forecast		354,632,713	117,418,066	46,182,407	118,202,396	69,723,917	2,490,098	615,829
Proposed Distribution Rev	CREV	\$7,866,011	4,940,485	1,056,103	1,467,903	279,582	91,623	30,315
Bad Debt	BDHA	\$40,283	\$8,437	\$4,890	\$26,955	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$31,489	\$17,657	\$7,284	\$6,320			\$227
Weighting Factor - Services			1.0	2.0	10.0	10.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	7.0	1.0	1.0
Number of Bills	CNB	182,436	165,420	14,052	2,316	84	36	528



EB-2010-0145 February 3, 2011

Sheet I6 Customer Data Worksheet - Second Run

Number of Connections (Unmetered)	CCON	2,644					2,509	135
Total Number of Customer from								
Approved EDR, Sheet 7-1, Col H								
excluding connections	CCA	15,156	13,785	1,171	193	7		
Bulk Customer Base	ССВ	-						
Primary Customer Base	CCP	15,156	13,785	1,171	193	7		
Line Transformer Customer Base	CCLT	15,093	13,785	1,165	143			
Secondary Customer Base	CCS	13,785	13,785					
Weighted - Services	CWCS	16,429	13,785	-	-	-	2,509	135
Weighted Meter -Capital	CWMC	2,178,708	689,250	933,319	486,139	70,000	-	-
Weighted Meter Reading	CWMR	242,349	177,001	42,156	19,077	4,116	-	-
Weighted Bills	CWNB	210,888	165,420	28,104	16,212	588	36	528
Data Mismatch Analysis								
Revenue with 30 year weather								
normalized kWh		7,866,011	4,940,485	1,056,103	1,467,903	279,582	91,623	30,315

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	12,846	8,841	4,005				
Sheet ADJ5 rows 26 - 32, column F	106,343	14,898	10,579	80,866			
Sheet ADJ5 rows 26 - 32, column G	1,659	1,572	87				
Three-year average	40,283	8,437	4,890	26,955	-	-	-

TF RECHT REUS Ontario 2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145

February 3, 2011

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue. Cost Analysis. and Return on Rate Base

			1	2	3	5	7	9
Rate Base Assets		Total	Residential	GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
crev	Distribution Revenue (sale)	\$7,866,011	\$4,940,485	\$1,056,103	\$1,467,903		\$91,623	\$30,315
mi	Miscellaneous Revenue (mi)	\$483,279	\$340,290	\$72,149	\$53,064	\$9,104	\$7,122	\$1,549
	Directly Allocated Miscellaneous Revenue Total Revenue	\$0	\$0	\$0	\$0	÷ •	\$0	\$0
	l otal Revenue	\$8,349,290	\$5,280,776	\$1,128,253	\$1,520,967	\$288,685	\$98,745	\$31,864
	Expenses							
di	Distribution Costs (di)	\$1,298,286	\$792.806	\$130,486	\$182.590	\$106,460	\$81.210	\$4,734
cu	Customer Related Costs (cu)	\$893,177	\$592,535	\$162,859	\$117,236		\$10,212	\$1,721
ad	General and Administration (ad)	\$1,977,744	\$1,241,946	\$267,406	\$272,183	\$105,517	\$84,823	\$5,869
dep	Depreciation and Amortization (dep)	\$1,929,800	\$1,082,327	\$323,174	\$296,114	\$125,698	\$96,874	\$5,612
INPUT	PILs (INPUT)	\$338,509	\$195,987	\$51,437	\$50,005	\$21,571	\$18,444	\$1,066
INT	Interest	\$820,757	\$475,194	\$124,715	\$121,243	\$52,302	\$44,720	\$2,584
	Total Expenses	\$7,258,274	\$4,380,794	\$1,060,077	\$1,039,371	\$420,163	\$336,284	\$21,586
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,091,016	\$631,666	\$165,780	\$161,165	\$69,524	\$59,446	\$3,435
	Revenue Requirement (includes NI)	\$8,349,290		\$1,225,857	\$1,200,536	\$489,686	\$395,730	\$25,021
		Revenue Requ	irement Input	equals Output				
	Rate Base Calculation							
	Net Assets							
dp	Distribution Plant - Gross	\$38,900,897	\$22,527,700	\$5,972,126	\$5,726,698	\$2,440.634	\$2,111,756	\$121,983
gp	General Plant - Gross	\$6,286,032	\$3,738,475	\$898,217	\$892,513		\$368,578	\$21,191
accum dep	Accumulated Depreciation	(\$18,095,289)	(\$10,154,037)	(\$2,999,193)	(\$2,772,645)		(\$891,830)	(\$51,846)
со	Capital Contribution	(\$4,069,732)	(\$2,747,978)	(\$393,172)	(\$458,563)	(\$126,808)	(\$324,861)	(\$18,351)
	Total Net Plant	\$23,021,908	\$13,364,160	\$3,477,977	\$3,388,004	\$1,455,145	\$1,263,644	\$72,977
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue. Cost Analysis. and Return on Rate Base

			1	2	3	5	7	9
Rate Base Assets		Total	Residential	GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
СОР	Cost of Power (COP) OM&A Expenses Directly Allocated Expenses Subtotal Working Capital	\$30,587,421 \$4,169,207 \$0 \$34,756,628 \$5,213,494	\$10,127,424 \$2,627,287 \$0 \$12,754,711 \$1,913,207	\$3,983,278 \$560,751 \$0 \$4,544,029 \$681,604	\$10,195,073 \$572,009 \$0 \$10,767,082 \$1,615,062	\$6,013,757 \$220,591 \$0 \$6,234,348 \$935,152	\$214,773 \$176,245 \$0 \$391,019 \$58,653	\$53,116 \$12,324 \$0 \$65,440 \$9,816
	Total Rate Base	\$28,235,402	\$15,277,367	\$4,159,582	\$5,003,067	\$2,390,298	\$1,322,297	\$82,793
		Rate Bas	e Input equals	Output				
	Equity Component of Rate Base	\$11,294,161	\$6,110,947	\$1,663,833	\$2,001,227	\$956,119	\$528,919	\$33,117
	Net Income on Allocated Assets	\$1,091,016	\$899,982	\$68,176	\$481,596	(\$131,477)	(\$237,539)	\$10,278
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$1,091,016	\$899,982	\$68,176	\$481,596	(\$131,477)	(\$237,539)	\$10,278
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	100.00%	105.35%	92.04%	126.69%	58.95%	24.95%	127.35%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$0	\$268,316	(\$97,604)	\$320,431	(\$201,001)	(\$296,985)	\$6,843
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.66%	14.73%	4.10%	24.07%	-13.75%	-44.91%	31.04%



2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	5	7	9
Summary	Residential	GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$3.92	\$27.80	\$85.54	\$333.66	\$0.34	\$0.63
Customer Unit Cost per month - Directly Related	\$6.98	\$39.69	\$122.97	\$453.34	\$0.65	\$1.52
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.41	\$45.31	\$153.77	\$453.45	\$13.12	\$10.20
Fixed Charge per approved 2006 EDR	\$11.10	\$21.45	\$294.82	\$294.82	\$0.87	\$10.73

	٦	1	2	3	5	7	9
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
General Plant - Gross Assets	\$6,286,032	\$3,738,475	\$898,217	\$892,513	\$367,058	\$368,578	\$21,191
General Plant - Accumulated Depreciation	(\$4,054,754)	(\$2,411,473)	(\$579,388)	(\$575,708)	(\$236,768)	(\$237,749)	(\$13,669)
General Plant - Net Fixed Assets	\$2,231,278	\$1,327,002	\$318,829	\$316,805	\$130,290	\$130,830	\$7,522
General Plant - Depreciation	\$330,022	\$196,273	\$47,157	\$46,858	\$19,271	\$19,351	\$1,113
Total Net Fixed Assets Excluding General Plant	\$20,790,630	\$12,037,158	\$3,159,148	\$3,071,200	\$1,324,855	\$1,132,814	\$65,455
Total Administration and General Expense	\$1,977,744	\$1,241,946	\$267,406	\$272,183	\$105,517	\$84,823	\$5,869
Total O&M	\$2,191,463	\$1,385,341	\$293,345	\$299,826	\$115,074	\$91,422	\$6,455
				. ,			

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation



2011 COST ALLOCATION STUDY Woodstock Hydro Services Inc. EB-2010-0145 February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

]	1	2	3	5	7	9
USoA					GS 50 to 999		Street	Unmetered
Account #	Accounts	Total	Residential	GS <50	kW	GS > 1000 kW	Lighting	Scattered Load
	Distribution Plant							•
1860	Meters	\$5,822,235	\$1,841,906	\$2,494,138	\$1,299,127	\$187,063	\$0	\$0
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters						**	**
	only	(\$2,869,382)	(\$907,750)	(\$1,229,191)	(\$640,251)	(\$92,191)	\$0	\$0
	Meter Net Fixed Assets	\$2,952,852	\$934,156	\$1,264,948	\$658,876	\$94,873	\$0	\$0
	Misc Revenue							
4082	Retail Services Revenues	(\$25,400)	(\$19,924)	(\$3,385)	(\$1,953)	(\$71)	(\$4)	
4084	Service Transaction Requests (STR) Revenues	(\$1,000)	(\$784)	(\$133)	(\$77)	(\$3)	(\$0)	
4090	Electric Services Incidental to Energy Sales	(\$38,565)	(\$30,250)	(\$5,139)	(\$2,965)	(\$108)	(\$7)	
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$54,254)	(\$30,423)	(\$12,551)	(\$10,889)	\$0	\$0	(\$391)
	Sub-total	(\$119,219)	(\$81,381)	(\$21,208)	(\$15,883)	(\$181)	(\$11)	(\$554)
	<u>Operation</u>							
5065	Meter Expense	\$146,160	\$46,239	\$62,612	\$32,613	\$4,696	\$0	\$0
5070	Customer Premises - Operation Labour	\$63,885	\$49,476	\$4,203	\$693	\$25	\$9,004	\$485
5075	Customer Premises - Materials and Expenses	\$8,000	\$6,196	\$526	\$87	\$3	\$1,128	\$61
	Sub-total	\$218,045	\$101,910	\$67,341	\$33,392	\$4,724	\$10,131	\$545
	Maintenance_							
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Billing and Collection							
5310	Meter Reading Expense	\$151,927	\$110,961	\$26,427	\$11,959	\$2,580	\$0	\$0
5315	Customer Billing	\$301,335	\$236,366	\$40,157	\$23,165	\$840	\$51	\$754
5320	Collecting	\$116,362	\$91,274	\$15,507	\$8,945	\$324	\$20	\$291
5325	Collecting- Cash Over and Short	\$100	\$78	\$13	\$8	\$0	\$0	\$0
5330	Collection Charges	(\$5,000)	(\$3,922)	(\$666)	(\$384)	(\$14)	(\$1)	(\$13)



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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

	Total	\$1,276,791	\$648,797	\$390,650	\$198,101	\$28,027	\$10,191	\$1,025
Total Operation, Maintenance and Billing \$782,769 \$536,668 \$148,780 \$77,085 \$8,456 \$10,202 \$1,579 Amortization Expense - Meters \$323,816 \$102,442 \$138,717 \$72,254 \$10,404 \$0 \$0 Allocated PILs \$43,538 \$13,700 \$18,708 \$9,725 \$1,406 \$0 \$0	Allocated Equity Return	\$140,323	\$44,154	\$60,295	\$31,342	\$4,533	\$0	\$0
Total Operation, Maintenance and Billing \$782,769 \$536,668 \$148,780 \$77,085 \$8,456 \$10,202 \$1,579 Amortization Expense - Meters \$323,816 \$102,442 \$138,717 \$72,254 \$10,404 \$0 \$0	Allocated Debt Return	\$105,563	\$33,216	\$45,359	\$23,578	\$3,410	\$0	\$0
Total Operation, Maintenance and Billing \$782,769 \$536,668 \$148,780 \$77,085 \$8,456 \$10,202 \$1,579	Allocated PILs	\$43,538	\$13,700	\$18,708	\$9,725	\$1,406	\$0	\$0
	Amortization Expense - Meters	\$323,816	\$102,442	\$138,717	\$72,254	\$10,404	\$0	\$0
Sub-total \$564,724 \$434,758 \$81,439 \$43,693 \$3,731 \$70 \$1,034	Total Operation, Maintenance and Billing	\$782,769	\$536,668	\$148,780	\$77,085	\$8,456	\$10,202	\$1,579
	Sub-total	\$564,724	\$434,758	\$81,439	\$43,693	\$3,731	\$70	\$1,034

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	5	7	9
USoA Account #	Accounts	Total	Residential	GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
	Distribution Plant							
1860	Meters	\$5,822,235	\$1,841,906	\$2,494,138	\$1,299,127	\$187,063	\$0	\$0
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters				(0.0.0.0.1)		\$ 0	\$ 0
	only	(\$2,869,382)	(\$907,750)	(\$1,229,191)	(\$640,251)	(\$92,191)	\$0	\$0
	Meter Net Fixed Assets	\$2,952,852	\$934,156	\$1,264,948	\$658,876	\$94,873	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$307,940	\$102,983	\$127,662	\$67,965	\$9,330	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$3,260,793	\$1,037,140	\$1,392,610	\$726,841	\$104,203	\$0	\$0
	Misc Revenue							
4082	Retail Services Revenues	(\$25,400)	(\$19,924)	(\$3,385)	(\$1,953)	(\$71)	(\$4)	(\$64)
4084	Service Transaction Requests (STR) Revenues	(\$1,000)	(\$784)	(\$133)	(\$77)	(\$3)	(\$0)	(\$3)
4090	Electric Services Incidental to Energy Sales	(\$38,565)	(\$30,250)	(\$5,139)	(\$2,965)	(\$108)	(\$7)	(\$97)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$54,254)	(\$30,423)	(\$12,551)	(\$10,889)	\$0	\$0	(\$391)
	Sub-total	(\$119,219)	(\$81,381)	(\$21,208)	(\$15,883)	(\$181)	(\$11)	(\$554)
	Operation							
5065	<u>Operation</u> Meter Expense	\$146,160	\$46,239	\$62,612	\$32,613	\$4,696	\$0	\$0
5005 5070	•			. ,	\$693	\$4,090 \$25	+-	\$0 \$485
5070	Customer Premises - Operation Labour	\$63,885	\$49,476	\$4,203	\$693	φ 2 5	\$9,004	777777777111



Woodstock Hydro Services Inc.

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

5075	Customer Premises - Materials and Expenses	\$8,000	\$6,196	\$526	\$87	\$3	\$1,128	\$61
	Sub-total	\$218,045	\$101,910	\$67,341	\$33,392	\$4,724	\$10,131	\$545
F 4 7 F	Maintenance	\$ 0	¢o	¢o	¢o	¢ 0	¢ 0	¢o
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Billing and Collection							
5310	Meter Reading Expense	\$151,927	\$110,961	\$26,427	\$11,959	\$2,580	\$0	\$0
5315	Customer Billing	\$301,335	\$236,366	\$40,157	\$23,165	\$840	\$51	\$754
5320	Collecting	\$116,362	\$91,274	\$15,507	\$8,945	\$324	\$20	\$291
5325	Collecting- Cash Over and Short	\$100	\$78	\$13	\$8	\$0	\$0	\$0
5330	Collection Charges	(\$5,000)	(\$3,922)	(\$666)	(\$384)	(\$14)	(\$1)	(\$13)
	Sub-total	\$564,724	\$434,758	\$81,439	\$43,693	\$3,731	\$70	\$1,034
	Total Operation, Maintenance and Billing	\$782,769	\$536,668	\$148,780	\$77,085	\$8,456	\$10,202	\$1,579
	Amortization Expense - Meters	\$323,816	\$102,442	\$138,717	\$72,254	\$10,404	\$0	\$0
	Amortization Expense - General Plant assigned to Meters	\$45,547	\$15,232	\$18,882	\$10,053	\$1,380	\$0	\$0
	Admin and General	\$705,374	\$481,118	\$135,624	\$69,978	\$7,753	\$9,466	\$1,435
	Allocated PILs	\$48,078	\$15,210	\$20,596	\$10,728	\$1,545	\$0	\$0
	Allocated Debt Return	\$116,571	\$36,878	\$49,937	\$26,011	\$3,745	\$0	\$0
	Allocated Equity Return	\$154,955	\$49,021	\$66,380	\$34,575	\$4,979	\$0	\$0
	Total	\$2,057,890	\$1,155,187	\$557,707	\$284,800	\$38,080	\$19,656	\$2,460

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

			1	2	3	5	7	9
USoA Account #	Accounts	Total	Residential	GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
1565 1830	Distribution Plant Conservation and Demand Management Expenditures and Recoveries Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0



Woodstock Hydro Services Inc.

EB-2010-0145 February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

	Poles, Towers and Fixtures - Subtransmission Bulk							
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$2,788,592	\$2,159,629	\$183,455	\$30,236	\$1,097	\$393,025	\$21,150
1830-5	Poles, Towers and Fixtures - Secondary	\$571,562	\$479,587	\$0	\$0	\$0	\$87,279	\$4,697
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -							
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$1,042,594	\$807,438	\$68,590	\$11,305	\$410	\$146,944	\$7,907
1835-5	Overhead Conductors and Devices - Secondary	\$528,831	\$443,732	\$0	\$0	\$0	\$80,754	\$4,346
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$1,040,143	\$805,540	\$68,429	\$11,278	\$409	\$146,598	\$7,889
1840-5	Underground Conduit - Secondary	\$704,496	\$591,129	\$0	\$0	\$0	\$107,578	\$5,789
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk							
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$1,241,547	\$961,518	\$81,678	\$13,462	\$488	\$174,984	\$9,416
1845-5	Underground Conductors and Devices - Secondary	\$840,909	\$705,590	\$0	\$0	\$0	\$128,409	\$6,910
1850	Line Transformers	\$3,041,981	\$2,364,234	\$199,807	\$24,526	\$0	\$430,261	\$23,154
1855	Services	\$2,716,858	\$2,279,662	\$0	\$0	\$0	\$414,870	\$22,325
1860	Meters	\$5,822,235	\$1,841,906	\$2,494,138	\$1,299,127	\$187,063	\$0	\$0
	Sub-total	\$20,339,746	\$13,439,965	\$3,096,097	\$1,389,934	\$189,467	\$2,110,701	\$113,583
	Accumulated Amortization Accum. Amortization of Electric Utility Plant -Line							
	Transformers, Services and Meters	(\$9,592,558)	(\$6,284,777)	(\$1,501,939)	(\$681,357)	(\$93,274)	(\$978,551)	(\$52,659)
	Customer Related Net Fixed Assets	\$10,747,189	\$7,155,188	\$1,594,157	\$708,577	\$96,193	\$1,132,150	\$60,924
	Allocated General Plant Net Fixed Assets	\$1,169,996	\$788,803	\$160,886	\$73,092	\$9,460	\$130,753	\$7,001
	Customer Related NFA Including General Plant	\$11,917,185	\$7,943,991	\$1,755,044	\$781,669	\$105,653	\$1,262,903	\$67,925
	Customer Related NFA including General Flant	φ11,917,105	ψ1,940,991	ψ1,700,044	\$701,009	φ105,055	ψ1,202,905	ψ07,925
	Misc Revenue							
4082	Retail Services Revenues	(\$25,400)	(\$19,924)	(\$3,385)	(\$1,953)	(\$71)	(\$4)	(\$64)
4084	Service Transaction Requests (STR) Revenues	(\$1,000)	(\$784)	(\$133)	(\$77)	(\$3)	(\$0)	(\$3)
4090	Electric Services Incidental to Energy Sales	(\$38,565)	(\$30,250)	(\$5,139)	(\$2,965)	(\$108)	(\$7)	(\$97)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1005			(000 400)	(040 554)	(040,000)	¢0	\$0	(\$391)
4225 4235	Late Payment Charges Miscellaneous Service Revenues	(\$54,254) (\$234,290)	(\$30,423) (\$183,776)	(\$12,551) (\$31,223)	(\$10,889) (\$18,011)	\$0 (\$653)	\$0 (\$40)	(\$587)



Woodstock Hydro Services Inc.

EB-2010-0145 February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

	Sub-total	(\$353,509)	(\$265, 157)	(\$52,431)	(\$33,894)	(\$834)	(\$51)	(\$1,141)
	Operating and Maintenance							
5005	Operation Supervision and Engineering	\$42,809	\$34,200	\$1,775	\$268	\$7	\$6,224	\$335
5010	Load Dispatching	\$20,726	\$16,558	\$859	\$130	\$3	\$3,013	\$162
5020	Overhead Distribution Lines and Feeders - Operation							
	Labour	\$17,310	\$13,655	\$885	\$146	\$5	\$2,485	\$134
5025	Overhead Distribution Lines & Feeders - Operation							
	Supplies and Expenses	\$2,200	\$1,736	\$112	\$19	\$1	\$316	\$17
5035	Overhead Distribution Transformers- Operation	\$1,293	\$1,005	\$85	\$10	\$0	\$183	\$10
5040	Underground Distribution Lines and Feeders -							
	Operation Labour	\$13,667	\$10,941	\$536	\$88	\$3	\$1,991	\$107
5045	Underground Distribution Lines & Feeders -							
	Operation Supplies & Expenses	\$9,400	\$7,525	\$369	\$61	\$2	\$1,369	\$74
5055	Underground Distribution Transformers - Operation	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$146,160	\$46,239	\$62,612	\$32,613	\$4,696	\$0	\$0
5070	Customer Premises - Operation Labour	\$63,885	\$49,476	\$4,203	\$693	\$25	\$9,004	\$485
5075	Customer Premises - Materials and Expenses	\$8,000	\$6,196	\$526	\$87	\$3	\$1,128	\$61
5085	Miscellaneous Distribution Expense	\$77,861	\$62,203	\$3,228	\$487	\$13	\$11,320	\$609
5090	Underground Distribution Lines and Feeders - Rental							
	Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental							
	Paid	\$1,450	\$1,144	\$74	\$12	\$0	\$208	\$11
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$33,775	\$26,983	\$1,400	\$211	\$6	\$4,911	\$264
5120	Maintenance of Poles, Towers and Fixtures	\$36,795	\$28,900	\$2,009	\$331	\$12	\$5,259	\$283
5125	Maintenance of Overhead Conductors and Devices	\$46,751	\$37,223	\$2,041	\$336	\$12	\$6,774	\$365
5130	Maintenance of Overhead Services	\$73,273	\$61,482	\$0	\$0	\$0	\$11,189	\$602
5135	Overhead Distribution Lines and Feeders - Right of							
	Way	\$44,774	\$35,321	\$2,288	\$377	\$14	\$6,428	\$346
5145	Maintenance of Underground Conduit	\$5,014	\$4,014	\$197	\$32	\$1	\$730	\$39
5150	Maintenance of Underground Conductors and							
	Devices	\$20,429	\$16,355	\$801	\$132	\$5	\$2,976	\$160
5155	Maintenance of Underground Services	\$64,648	\$54,245	\$0	\$0	\$0	\$9,872	\$531
5160	Maintenance of Line Transformers	\$39,578	\$30,760	\$2,600	\$319	\$0	\$5,598	\$301
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$769,797	\$546,160	\$86,601	\$36,352	\$4,809	\$90,979	\$4,896



Woodstock Hydro Services Inc.

EB-2010-0145 February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

	Billing and Collection							
5305	Supervision	\$54,748	\$42,944	\$7,296	\$4,209	\$153	\$9	\$137
5310	Meter Reading Expense	\$151,927	\$110,961	\$26,427	\$11,959	\$2,580	\$0	\$0
5315	Customer Billing	\$301,335	\$236,366	\$40,157	\$23,165	\$840	\$51	\$754
5320	Collecting	\$116,362	\$91,274	\$15,507	\$8,945	\$324	\$20	\$291
5325	Collecting- Cash Over and Short	\$100	\$78	\$13	\$8	\$0	\$0	\$0
5330	Collection Charges	(\$5,000)	(\$3,922)	(\$666)	(\$384)	(\$14)	(\$1)	(\$13)
5335	Bad Debt Expense	\$53,460	\$11,197	\$6,490	\$35,773	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$2,200	\$1,726	\$293	\$169	\$6	\$0	\$6
	Sub-total	\$675, 133	\$490,625	\$95,518	\$83,843	\$3,890	\$80	\$1,176
	Sub Total Operating, Maintenance and Biling	\$1,444,930	\$1,036,785	\$182,119	\$120,196	\$8,699	\$91,060	\$6,072
	Amortization Expense - Customer Related	\$858,839	\$528,219	\$162,565	\$75,894	\$10,505	\$77,486	\$4,170
	Amortization Expense - General Plant assigned							
	to Meters	\$173,051	\$116,670	\$23,796	\$10,811	\$1,399	\$19,339	\$1,036
	Admin and General	\$1,302,581	\$929,468	\$166,015	\$109,114	\$7,977	\$84,487	\$5,520
	Allocated PILs	\$174,984	\$116,499	\$25,956	\$11,537	\$1,566	\$18,433	\$992
	Allocated Debt Return	\$424,270	\$282,467	\$62,933	\$27,973	\$3,797	\$44,694	\$2,405
	Allocated Equity Return	\$563,973	\$375,478	\$83,656	\$37,184	\$5,048	\$59,411	\$3,197
	PLCC Adjustment for Line Transformer	\$87,839	\$79,538	\$6,696	\$823	\$0	\$0	\$782
	PLCC Adjustment for Primary Costs	\$145,671	\$131,200	\$11,258	\$1,857	\$67	\$0	\$1,290
	PLCC Adjustment for Secondary Costs	\$199,365	\$195,707	\$0	\$0	\$0	\$0	\$3,659
	Total	\$4,156,243	\$2,713,985	\$636,654	\$356,134	\$38,090	\$394,860	\$16,521

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS 50 to 999 kW	GS > 1000 kW	Street Lighting	Unmetered Scattered Load
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2011 COST ALLOCATION STUDY

Woodstock Hydro Services Inc.

EB-2010-0145

February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Distribution Plant CWMC	\$	5,822,235	\$	1,841,906	\$	2,494,138	\$	1,299,127	\$	187,063	\$	-	\$	-
Accumulated Amortization														
Accum. Amortization of Electric Utility Plant - Meters														
	\$	(2,869,382)		· · · /		(1,229,191)		(640,251)		(92,191)		-	\$	-
Meter Net Fixed Assets	\$	2,952,852	\$	934,156	\$	1,264,948	\$	658,876	\$	94,873	\$	-	\$	-
Misc Revenue														
CWNB	\$	(64,965)	\$	(50,958)	\$	(8,658)	\$	(4,994)	\$	(181)	\$	(11)	\$	(163)
NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	\$	(54,254)		(30,423)		(12,551)		(10,889)		-	\$	-	\$	(391)
Sub-total	\$	(119,219)	\$	(81,381)	\$	(21,208)	\$	(15,883)	\$	(181)	\$	(11)	\$	(554)
Operation														
	\$	146,160	\$	46,239	\$	62,612	\$	32,613	\$	4,696	\$	-	\$	-
	\$	71,885	\$	55,671	\$	4,729	\$	779	\$	28	\$	10,131	\$	545
	\$	218,045	\$	101,910		67,341	\$	33,392	\$	4,724	\$	10,131	· ·	545
Maintenance														
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Billing and Collection														
Billing and Collection CWMR	\$	151,927	\$	110,961	\$	26,427	\$	11,959	\$	2,580	\$		\$	
	գ Տ	412,797	ֆ \$	323,797	φ \$	20,427 55,011	φ \$,	φ \$	2,380	գ Տ	- 70	գ Տ	1,034
CWIND	φ	412,191	φ	525,191	φ	55,011	φ	51,754	φ	1,151	φ	70	φ	1,034
Sub-total	\$	564,724	\$	434,758	\$	81,439	\$	43,693	\$	3,731	\$	70	\$	1,034
Total Operation, Maintenance and Billing	\$	782,769	\$	536,668	\$	148,780	\$	77,085	\$	8,456	\$	10,202	\$	1,579
Amortization Expense - Meters	\$	323,816	\$	102,442	\$	138,717	\$	72,254	\$	10,404	\$	-	\$	-
·····	\$	43,538	\$	13,700	\$	18,708	\$	9,725	\$	1,406	\$	-	\$	-
	\$	105,563	\$	33,216	\$	45,359	\$	23,578	\$	3,410	\$	-	\$	-
Allocated Equity Return	\$	140,323	\$	44,154	\$	60,295	\$	31,342	\$	4,533	\$	-	\$	-
Total	\$	1,276,791	\$	648,797	\$	390,650	\$	198,101	\$	28,027	\$	10,191	\$	1,025

Scenario 2



Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts		Total	R	esidential		GS <50	G	S 50 to 999 kW	G	6 > 1000 kW		Street Lighting		Unmetered attered Load
Distribution Plant CWMC	\$	5,822,235	\$	1,841,906	\$	2,494,138	\$	1,299,127	\$	187,063	\$	-	\$	-
Accumulated Amortization														
Accum. Amortization of Electric Utility Plant - Meters only	\$	(2,869,382)	\$	(907,750)	\$	(1,229,191)	\$	(640,251)	\$	(92,191)	\$	-	\$	-
Meter Net Fixed Assets	\$	2,952,852	\$	934,156	\$	1,264,948		658,876	\$	94,873	\$	-	\$	-
Allocated General Plant Net Fixed Assets	\$	307,940	\$	102,983	\$	127,662		67,965		9,330	\$	-	\$	-
Meter Net Fixed Assets Including General Plant	\$	3,260,793	\$	1,037,140	\$	1,392,610	\$	726,841	\$	104,203	\$	-	\$	-
Misc Revenue CWNB	\$	(64,965)	¢	(50,958)	¢	(8,658)	¢	(4,994)	¢	(181)	¢	(11)	¢	(162)
NFA	Դ Տ	(64,965)	э \$	(50,958)	Ф \$	(0,000)	ֆ Տ	(4,994)	ֆ Տ	(181)	э \$	(11)	э \$	(163)
LPHA	\$	(54,254)	*	(30,423)		(12,551)	-	(10,889)	-	-	\$	-	\$	(391)
Sub-total	\$	(119,219)		(81,381)		(21,208)		(15,883)		(181)	*	(11)	•	(554)
Operation	^	4 40 4 00	•	40.000	^	00.040	~	00.040	~	4 000	•		•	
CWMC CCA	\$	146,160 71.885	\$	46,239 55.671	\$	62,612 4.729		32,613 779		4,696 28		-	\$	-
Sub-total	\$ \$	218,045	\$ \$) -	\$ \$	4,729 67,341	\$ \$	-	\$ \$	4.724	\$ \$	10,131 <i>10,131</i>	•	545 <i>545</i>
500-10121	Ψ	210,040	ψ	101,910	ψ	07,541	ψ	00,002	φ	4,724	ψ	10,131	ψ	040
Maintenance_														
1860	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Billing and Collection CWMR	¢	151,927	\$	110,961	¢	26,427	¢	11,959	¢	2,580	¢		¢	
CWNR	\$ \$	412.797	э \$	323,797	\$ \$	26,427 55,011	ъ \$	31,734	\$ \$	2,560	\$ \$	- 70	\$ \$	1,034
Sub-total	ф \$	564,724	•	434,758	- T	,	ф \$	43,693	+	3,731	· ·		•	1,034
Total Operation, Maintenance and Billing	\$	782,769	\$	536,668		148,780		77,085		8,456		10,202		1,579
	¥		¥	000,000	¥	,	¥	,000	Ŧ	0,.00	¥	. 0,202	Ψ	.,010
Amortization Expense - Meters Amortization Expense -	\$	323,816	\$	102,442	\$	138,717	\$	72,254	\$	10,404	\$	-	\$	-
General Plant assigned to Meters	\$	45,547	\$	15,232	\$	18,882	\$	10,053	\$	1,380	\$	-	\$	-



2011 COST ALLOCATION STUDY

Woodstock Hydro Services Inc.

EB-2010-0145 February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Total	\$ 2,057,890	\$ 1,155,187	\$ 557,707	\$ 284,800	\$ 38,080	\$ 19,656	\$ 2,460
Allocated Equity Return	\$ 154,955	\$ 49,021	\$ 66,380	\$ 34,575	\$ 4,979	\$ -	\$ -
Allocated Debt Return	\$ 116,571	\$ 36,878	\$ 49,937	\$ 26,011	\$ 3,745	\$ -	\$ -
Allocated PILs	\$ 48,078	\$ 15,210	\$ 20,596	\$ 10,728	\$ 1,545	\$ -	\$ -
Admin and General	\$ 705,374	\$ 481,118	\$ 135,624	\$ 69,978	\$ 7,753	\$ 9,466	\$ 1,435

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts		Total	F	Residential		GS <50	G	S 50 to 999 kW	G	S > 1000 kW	l	Street Lighting	-	Inmetered attered Load
	Distribution Plant														
	CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Poles, Towers and Fixtures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	PNCP	\$	6,112,875	\$	4,734,125	\$	402,152	\$	66,281	\$	2,404	\$	861,551	\$	46,362
	SNCP	\$	2,645,798	\$	2,220,038	\$	-	\$	-	\$	-	\$	404,019	\$	21,741
	Overhead Conductors and Devices	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	LTNCP	\$	3,041,981	\$	2,364,234	\$	199,807	\$	24,526	\$	-	\$	430,261	\$	23,154
	CWCS	\$	2,716,858	\$	2,279,662	\$	-	\$	-	\$	-	\$	414,870	\$	22,325
	CWMC	\$	5,822,235	\$	1,841,906	\$	2,494,138	\$	1,299,127	\$	187,063	\$	-	\$	-
	Sub-total	\$	20,339,746	\$	13,439,965	\$.	3,096,097	\$	1,389,934	\$	189,467	\$2	2,110,701	\$	113,583
	Accumulated Amortization Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$	(9,592,558)	\$	(6,284,777)	\$ ((1,501,939)	\$	(681,357)	\$	(93,274)	\$	(978,551)	\$	(52,659)
	Customer Related Net Fixed Assets	\$	10,747,189	\$	7,155,188	\$	1,594,157	\$	708,577	\$	96,193	\$	1,132,150	\$	60,924
	Allocated General Plant Net Fixed Assets	\$	1,169,996	\$	788,803	\$	160,886		73,092		9,460	\$	130,753	\$	7,001
	Customer Related NFA Including General Plant	\$	11,917,185	\$	7,943,991	\$	1,755,044		781,669	\$	105,653	\$	1,262,903	\$	67,925
	Misc Revenue	•	,- ,	•	,,	•	,,-	•	- ,	•	,	•	, - ,	•	- ,
	CWNB	\$	(299,255)	\$	(234,735)	\$	(39,880)	\$	(23,005)	\$	(834)	\$	(51)	\$	(749)
	NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	· ·	\$	-
	LPHA	\$	(54,254)	\$	(30,423)	\$	(12,551)	\$	(10,889)	\$	-	\$	-	\$	(391)
	Sub-total	\$	(353,509)	\$	(265,157)	\$		\$	(33,894)	\$	(834)	\$	(51)	\$	(1,141)



2011 COST ALLOCATION STUDY

Woodstock Hydro Services Inc.

EB-2010-0145

February 3, 2011

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

1815-1855	\$	175,171	\$	139,944	\$	7,263	\$	1,096	\$	29	\$	25,468	\$	1,371
1830 & 1835	\$	65,734	\$	51,855	\$	3,360	\$	554	\$	20	\$	9,437	\$	508
1850	\$	40,871	\$	31,765	\$	2,685	\$	330	\$	-	\$	5,781	\$	311
1840 & 1845	\$	23,067	\$	18,466	\$	905	\$	149	\$	5	\$	3,361	\$	181
CWMC	\$	146,160	\$	46,239	\$	62,612	\$	32,613	\$	4,696	\$	-	\$	-
CCA	\$	71,885	\$	55,671	\$	4,729	\$	779	\$	28	\$	10,131	\$	545
O&M	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1830	\$	36,795	\$	28,900	\$	2,009	\$	331	\$	12	\$	5,259	\$	283
1835	\$	46,751	\$	37,223	\$	2,041	\$	336	\$	12	\$	6,774	\$	365
1855	\$	137,921	\$	115,727	\$	-	\$	-	\$	-	\$	21,061	\$	1,133
1840	\$	5,014	\$	4,014	\$	197	\$	32	\$	1	\$	730	\$	39
1845	\$	20,429	\$	16,355	\$	801	\$	132	\$	5	\$	2,976	\$	160
1860	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sub-total	\$	769,797	\$	546,160	\$	86,601	\$	36,352	\$	4,809	\$	90,979	\$	4,896
CWNB CWMR BDHA Sub-total	\$ \$ \$	469,745 151,927 53,460 675,133	\$ \$ \$	368,467 110,961 11,197 <i>490,625</i>	\$ \$ \$	62,601 26,427 6,490 <i>95,518</i>	\$ \$ \$	36,112 11,959 35,773 <i>83,84</i> 3	9 \$ \$ \$	1,310 2,580 - 3,890	\$ \$ \$	80 - - 80	\$ \$ \$	1,176
Sub Total Operating, Maintenance and Biling	\$	1,444,930	\$	1,036,785	\$	182,119	\$	120,196	\$	8,699	\$	91,060	\$	6,072
Amortization Expense - Customer Related	\$	858,839	\$	528,219	\$	162,565	\$	75,894	\$	10,505	\$	77,486	\$	4,170
Amortization Expense - General Plant assigned to Meters	\$	173,051	\$	116,670	\$	23,796	\$	10,811	\$	1,399	\$	19,339	\$	1,036
Admin and General	\$	1,302,581	\$	929,468	\$	166,015	\$	109,114	\$	7,977	\$	84,487	\$	5,520
Allocated PILs	\$	174,984	\$	116,499	\$	25,956	\$	11,537	\$	1,566	\$	18,433	\$	992
Allocated Debt Return	\$	424,270	\$	282,467	\$	62,933	\$	27,973	\$	3,797	\$	44,694	\$	2,405
Allocated Equity Return	\$	563,973	\$	375,478	\$	83,656	\$	37,184	\$	5,048	\$	59,411	\$	3,197
PLCC Adjustment for Line Transformer	\$	87,839	\$	79,538	\$	6,696	\$	823	\$	-	\$	-	\$	782
PLCC Adjustment for Primary Costs	\$	145,671	\$	131,200	\$	11,258	\$	1,857	\$	67	\$	-	\$	1,290
PLCC Adjustment for Secondary Costs	\$	199,365	\$	195,707	\$	-	\$	-	\$	-	\$	-	\$	3,659
Total	\$	4,156,243	\$	2,713,985	\$	636,654	\$	356,134	\$	38,090	\$	394,860	\$	16,521

Woodstock Hydro Services Inc. EB-2010-0145 Revised Revenue Requirement Appendix E Filed: February 3, 2011

Appendix E

Revised Bill Impacts

(Original Files as Exhibit 8 Tab 10 Schedule 1 Appendix B)

			R	ESIDENTI	AL					
lock 1 kWh 600			2010 BI	L		2011 BIL	.L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.10			13.12	2.02	18.20%	43.91%
100 kWh	Distribution (kWh)	100	0.0190	1.90	100	0.0225	2.25	0.35	18.42%	7.53%
	Smart Meter Adder (per month)			0.00			0.47	0.47	1	1.57%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	4.02%
	LRAM & SSM Rider (kWh)	100		0.00	100	0.0012	0.12	0.12		0.40%
	Deferral and Variance Account Rider (2010) (kWh)	100	(0.0014)	-0.14	100	(0.0014)	(0.14)	(0.00)	2.14%	(0.48%)
	Deferral and Variance Account Rider (2011) (kWh)	100		0.00	100	0.0008	0.08	0.08		0.28%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	100		0.00	100	0.0004	0.04	0.04		0.13%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	100		0.00	100	0.00002	0.00	0.00		0.01%
	Distribution Sub-Total			14.49			17.14	2.65	18.29%	57.36%
	Retail Transmisssion (kWh)	104	0.0108	1.13	104	0.0107	1.12	(0.01)	-1.01%	3.74%
	Delivery Sub-Total			15.62			18.26	2.64	16.90%	61.09%
	Other Charges (kWh)	104	0.0135	1.41	104	0.0135	1.41	(0.00)	-0.09%	4.71%
	Cost of Power Commodity Block 1 (kWh)	104	0.0650	6.79	104	0.0650	6.78	(0.01)	-0.09%	22.69%
	Cost of Power Commodity Block 2 (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00		0.00%
	Commodity & Other			8.20			8.19	-0.01	-0.09%	27.40%
	Total Bill Before Taxes			23.81			26.44	2.63	11.05%	88.50%
	GST/HST		13.00%	3.10		13.00%	3.44	0.34	11.05%	11.50%
	Total Bill			26.91			29.88	2.97	11.05%	100.00%

			F	RESIDENTI	AL					
			2010 BI	LL		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total B
Consumption	Monthly Service Charge			11.10			13.12	2.02	18.20%	26.43%
250 kWh	Distribution (kWh)	250	0.0190	4.75	250	0.0225	5.63	0.88	18.42%	11.33%
	Smart Meter Adder (per month)			0.00	:		0.47	0.47		0.95%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	2.42%
	LRAM & SSM Rider (kWh)	250		0.00	250	0.0012	0.30	0.30	1	0.60%
	Deferral and Variance Account Rider (2010) (kWh)	250	(0.0014)	-0.35	250	(0.0014)	(0.36)	(0.01)	2.14%	(0.72%)
	Deferral and Variance Account Rider (2011) (kWh)	250		0.00	250	0.0008	0.21	0.21		0.42%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	250		0.00	250	0.0004	0.10	0.10		0.20%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	250		0.00	250	0.00002	0.00	0.00		0.01%
	Distribution Sub-Total			17.13			20.67	3.54	20.64%	41.63%
	Retail Transmisssion (kWh)	261	0.0108	2.82	261	0.0107	2.79	(0.03)	-1.01%	5.62%
	Delivery Sub-Total			19.95			23.46	3.51	17.58%	47.25%
	Other Charges (kWh)	261	0.0135	3.52	261	0.0135	3.52	(0.00)	-0.09%	7.09%
	Cost of Power Commodity Block 1 (kWh)	261	0.0650	16.97	261	0.0650	16.95	(0.01)	-0.09%	34.15%
	Cost of Power Commodity Block 2 (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00	-0.09%	0.00%
	Commodity & Other Total Bill Before Taxes		1	40.44			43.93	-0.02	-0.09%	41.24% 88.50%
	GST/HST		13.00%	5.26		13.00%	43.93 5.71	0.45	8.63%	88.50% 11.50%
	Total Bill		13.00%	45.69		13.00%	49.64	3.94	8.63%	100.009

			F	RESIDENTI	AL					
			2010 BI	LL		2011 BIL	.L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.10			13.12	2.02	18.20%	15.89%
500 kWh	Distribution (kWh)	500	0.0190	9.50	500	0.0225	11.25	1.75	18.42%	13.63%
D	Smart Meter Adder (per month)			0.00			0.47	0.47		0.57%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	1.45%
	LRAM & SSM Rider (kWh)	500		0.00	500	0.0012	0.60	0.60		0.73%
	Deferral and Variance Account Rider (2010) (kWh)	500	(0.0014)	-0.70	500	(0.0014)	(0.72)	(0.02)	2.14%	(0.87%)
	Deferral and Variance Account Rider (2011) (kWh)	500		0.00	500	0.0008	0.41	0.41		0.50%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	500		0.00	500	0.0004	0.19	0.19		0.24%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	500		0.00	500	0.00002	0.01	0.01		0.01%
	Distribution Sub-Total			21.53			26.54	5.01	23.27%	32.15%
	Retail Transmisssion (kWh)	522	0.0108	5.64	522	0.0107	5.58	(0.06)	-1.01%	6.76%
	Delivery Sub-Total			27.17			32.12	4.95	18.24%	38.91%
	Other Charges (kWh)	522	0.0135	7.05	522	0.0135	7.04	(0.01)	-0.09%	8.53%
	Cost of Power Commodity Block 1 (kWh)	522	0.0650	33.93	522	0.0650	33.90	(0.03)	-0.09%	41.06%
	Cost of Power Commodity Block 2 (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00		0.00%
	Commodity & Other			40.98			40.94	-0.04	-0.09%	49.59%
	Total Bill Before Taxes			68.14			73.06	4.92	7.22%	88.50%
	GST/HST		13.00%	8.86		13.00%	9.50	0.64	7.22%	11.50%
	Total Bill			77.00			82.56	5.56	7.22%	100.00%

			F	RESIDENTI	AL					
			2010 BI	LL		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.10	12.12		13.12	2.02	18.20%	10.52%
800 kWh	Distribution (kWh)	800	0.0190	15.20	800	0.0225	18.00	2.80	18.42%	14.43%
	Smart Meter Adder (per month)			0.00			0.47	0.47	1	0.38%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.96%
	LRAM & SSM Rider (kWh)	800		0.00	800	0.0012	0.96	0.96		0.77%
	Deferral and Variance Account Rider (2010) (kWh)	800	(0.0014)	-1.12	800	(0.0014)	(1.14)	(0.02)	2.14%	(0.92%)
	Deferral and Variance Account Rider (2011) (kWh)	800		0.00	800	0.0008	0.66	0.66		0.53%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	800		0.00	800	0.0004	0.31	0.31		0.25%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	800		0.00	800	0.00002	0.01	0.01		0.01%
	Distribution Sub-Total			26.81			33.59	6.78	25.29%	26.93%
	Retail Transmisssion (kWh)	835	0.0108	9.02	834	0.0107	8.93	(0.09)	-1.01%	7.16%
	Delivery Sub-Total			35.83			42.52	6.69	18.67%	34.09%
	Other Charges (kWh)	835	0.0135	11.28	834	0.0135	11.27	(0.01)	-0.09%	9.03%
	Cost of Power Commodity Block 1 (kWh)	600	0.0650	39.00	600	0.0650	39.00	0.00	0.00%	31.27%
	Cost of Power Commodity Block 2 (kWh)	235	0.0750	17.64	234	0.0750	17.59	(0.05)	-0.31%	14.10%
	Commodity & Other			67.92			67.85	-0.06	-0.09%	54.40%
	Total Bill Before Taxes			103.75			110.37	6.63	6.39%	88.50%
	GST/HST		13.00%	13.49	<u> </u>	13.00%	14.35	0.86	6.39%	11.50%
	Total Bill			117.23			124.72	7.49	6.39%	100.00%

			R	ESIDENTI	AL					
			2010 BI	L		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bil
Consumption	Monthly Service Charge			11.10			13.12	2.02	18.20%	8.55%
1,000 kWh	Distribution (kWh)	1,000	0.0190	19.00	1,000	0.0225	22.50	3.50	18.42%	14.67%
	Smart Meter Adder (per month)			0.00			0.47	0.47		0.31%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.78%
	LRAM & SSM Rider (kWh)	1,000		0.00	1,000	0.0012	1.20	1.20	1	0.78%
	Deferral and Variance Account Rider (2010) (kWh)	1,000	(0.0014)	-1.40	1,000	(0.0014)	(1.43)	(0.03)	2.14%	(0.93%)
	Deferral and Variance Account Rider (2011) (kWh)	1,000		0.00	1,000	0.0008	0.83	0.83		0.54%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	1,000		0.00	1,000	0.0004	0.39	0.39		0.25%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	1,000		0.00	1,000	0.00002	0.02	0.02		0.01%
	Distribution Sub-Total			30.33			38.29	7.96	26.25%	24.96%
	Retail Transmisssion (kWh)	1,044	0.0108	11.28	1,043	0.0107	11.16	(0.11)	-1.01%	7.28%
	Delivery Sub-Total			41.61			49.45	7.85	18.86%	32.23%
	Other Charges (kWh)	1,044	0.0135	14.09	1,043	0.0135	14.08	(0.01)	-0.09%	9.18%
	Cost of Power Commodity Block 1 (kWh)	600	0.0650	39.00	600	0.0650	39.00	0.00	0.00%	25.42%
	Cost of Power Commodity Block 2 (kWh)	444	0.0750	33.30 86.39	443	0.0750	33.23	(0.07)	-0.20%	21.66%
	Commodity & Other Total Bill Before Taxes			86.39 128.00			86.31 135.77	-0.08 7.77	-0.09% 6.07%	56.26% 88.50%
	GST/HST		13.00%	128.00		13.00%	135.77	1.01	6.07%	88.50% 11.50%
	Total Bill		13.00%	144.64		13.00%	153.42	8.78	6.07%	100.00%

			F	RESIDENTI	AL					
			2010 51			2011 51			10 40 4 67	
			2010 BI			2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bil
Consumption	Monthly Service Charge			11.10			13.12	2.02	18.20%	5.83%
1,500 kWh	Distribution (kWh)	1,500	0.0190	28.50	1,500	0.0225	33.75	5.25	18.42%	14.99%
	Smart Meter Adder (per month)			0.00			0.47	0.47		0.21%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.53%
	LRAM & SSM Rider (kWh)	1,500		0.00	1,500	0.0012	1.80	1.80		0.80%
	Deferral and Variance Account Rider (2010) (kWh)	1,500	(0.0014)	-2.10	1,500	(0.0014)	(2.15)	(0.04)	2.14%	(0.95%)
	Deferral and Variance Account Rider (2011) (kWh)	1,500		0.00	1,500	0.0008	1.24	1.24		0.55%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	1,500		0.00	1,500	0.0004	0.58	0.58		0.26%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	1,500		0.00	1,500	0.00002	0.02	0.02		0.01%
	Distribution Sub-Total			39.13			50.04	10.91	27.89%	22.23%
	Retail Transmisssion (kWh)	1,566	0.0108	16.91	1,565	0.0107	16.74	(0.17)	-1.01%	7.44%
	Delivery Sub-Total			56.04			66.79	10.74	19.17%	29.66%
	Other Charges (kWh)	1,566	0.0135	21.14	1,565	0.0135	21.12	(0.02)	-0.09%	9.38%
	Cost of Power Commodity Block 1 (kWh)	600	0.0650	39.00	600	0.0650	39.00	0.00	0.00%	17.32%
	Cost of Power Commodity Block 2 (kWh)	966	0.0750	72.45	965	0.0750	72.35	(0.10)	-0.14%	32.13%
	Commodity & Other			132.59			132.47	-0.12	-0.09%	58.83%
	Total Bill Before Taxes			188.63			199.26	10.62	5.63%	88.50%
	GST/HST		13.00%	24.52		13.00%	25.90	1.38	5.63%	11.50%
	Total Bill			213.16			225.16	12.00	5.63%	100.00%

			GENERA	AL SERVIC	<mark>E < 50 kW</mark>	I				
Block 1 kWh 750			2010 BI	LL		2011 BIL	L		IMPACT	
	-	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bi
Consumption	Monthly Service Charge			21.45			27.26	5.81	27.09%	17.42%
1,000 kWh	Distribution (kWh)	1,000	0.0123	12.30	1,000	0.0156	15.60	3.30	26.83%	9.97%
	Smart Meter Adder (per month)			0.00		1.1.5	0.47	0.47		0.30%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.77%
	LRAM & SSM Rider (kWh)	1,000		0.00	1,000	0.0004	0.40	0.40		0.26%
	Deferral and Variance Account Rider (2010) (kWh)	1,000	(0.0014)	-1.40	1,000	(0.0014)	(1.43)	(0.03)	2.14%	(0.91%)
	Deferral and Variance Account Rider (2011) (kWh)	1,000		0.00	1,000	0.0002	0.22	0.22		0.14%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	1,000		0.00	1,000	0.0004	0.39	0.39		0.25%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	1,000		0.00	1,000	0.00002	0.02	0.02		0.01%
	Distribution Sub-Total			33.98			44.13	10.15	29.88%	28.20%
	Retail Transmisssion (kWh)	1,044	0.0098	10.23	1,043	0.0091	9.54	(0.69)	-6.78%	6.09%
	Delivery Sub-Total			44.21			53.67	9.46	21.39%	34.30%
	Other Charges (kWh)	1,044	0.0135	14.09	1,043	0.0135	14.08	(0.01)	-0.09%	9.00%
	Cost of Power Commodity Block 1 (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.00%	31.15%
	Cost of Power Commodity Block 2 (kWh)	294	0.0750	22.05	293	0.0750	21.98	(0.07)	-0.31%	14.05%
	Commodity & Other			84.89			84.81	-0.08	-0.09%	54.20%
	Total Bill Before Taxes		-	129.11			138.48	9.38	7.26%	88.50%
	GST/HST		13.00%	16.78		13.00%	18.00	1.22	7.26%	11.50%
	Total Bill			145.89			156.49	10.60	7.26%	100.00%

		(GENER	AL SERVICI	E < 50 kW	/				
			2010 BI	LL		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		.: .:	21.45			27.26	5.81	27.09%	9.44%
2,000 kWh	Distribution (kWh)	2,000	0.0123	24.60	2,000	0.0156	31.20	6.60	26.83%	10.80%
	Smart Meter Adder (per month)			0.00		1.1.1	0.47	0.47		0.16%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.42%
	LRAM & SSM Rider (kWh)	2,000		0.00	2,000	0.0004	0.80	0.80		0.28%
	Deferral and Variance Account Rider (2010) (kWh)	2,000	(0.0014)	-2.80	2,000	(0.0014)	(2.86)	(0.06)	2.14%	(0.99%)
	Deferral and Variance Account Rider (2011) (kWh)	2,000		0.00	2,000	0.0002	0.44	0.44		0.15%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	2,000		0.00	2,000	0.0004	0.78	0.78		0.27%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	2,000		0.00	2,000	0.00002	0.04	0.04		0.01%
	Distribution Sub-Total			44.88			59.33	14.45	32.21%	20.55%
	Retail Transmisssion (kWh)	2,088	0.0098	20.46	2,086	0.0091	19.07	(1.39)	-6.78%	6.61%
	Delivery Sub-Total			65.34			78.41	13.07	20.00%	27.15%
	Other Charges (kWh)	2,088	0.0135	28.19	2,086	0.0135	28.16	(0.02)	-0.09%	9.75%
	Cost of Power Commodity Block 1 (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.00%	16.88%
	Cost of Power Commodity Block 2 (kWh)	1,338	0.0750	100.35	1,336	0.0750	100.22	(0.14)	-0.13%	34.71%
	Commodity & Other			177.29			177.13	-0.16	-0.09%	61.34%
	Total Bill Before Taxes			242.63			255.54	12.91	5.32%	88.50%
	GST/HST		13.00%	31.54		13.00%	33.22	1.68	5.32%	11.50%
	Total Bill			274.17			288.76	14.58	5.32%	100.00%

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			GENERA	AL SERVIC	E < 50 kV	V				
			2010 BI	LL		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bil
Consumption	Monthly Service Charge			21.45			27.26	5.81	27.09%	3.98%
5,000 kWh	Distribution (kWh)	5,000	0.0123	61.50	5,000	0.0156	78.00	16.50	26.83%	11.38%
	Smart Meter Adder (per month)			0.00			0.47	0.47		0.07%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.18%
	LRAM & SSM Rider (kWh)	5,000		0.00	5,000	0.0004	2.00	2.00		0.29%
	Deferral and Variance Account Rider (2010) (kWh)	5,000	(0.0014)	-7.00	5,000	(0.0014)	(7.15)	(0.15)	2.14%	(1.04%)
	Deferral and Variance Account Rider (2011) (kWh)	5,000		0.00	5,000	0.0002	1.11	1.11		0.16%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	5,000		0.00	5,000	0.0004	1.94	1.94		0.28%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	5,000		0.00	5,000	0.00002	0.11	0.11		0.02%
	Distribution Sub-Total			77.58			104.94	27.36	35.27%	15.31%
	Retail Transmisssion (kWh)	5,220	0.0098	51.16	5,216	0.0091	47.69	(3.47)	-6.78%	6.96%
	Delivery Sub-Total			128.74			152.63	23.89	18.56%	22.26%
	Other Charges (kWh)	5,220	0.0135	70.47	5,216	0.0135	70.41	(0.06)	-0.09%	10.27%
	Cost of Power Commodity Block 1 (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.00%	7.11%
	Cost of Power Commodity Block 2 (kWh)	4,470	0.0750	335.25	4,466	0.0750	334.91	(0.34)	-0.10%	48.85%
	Commodity & Other			454.47			454.07	-0.40	-0.09%	66.23%
	Total Bill Before Taxes			583.21			606.70	23.49	4.03%	88.50%
	GST/HST		13.00%	75.82		13.00%	78.87	3.05	4.03%	11.50%
	Total Bill			659.02			685.57	26.55	4.03%	100.00%

			GENERA	L SERVIC	E < 50 kW	/				
			2010 BI	LL		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bi
onsumption	Monthly Service Charge		:	21.45			27.26	5.81	27.09%	2.02%
10,000 kWh	Distribution (kWh)	10,000	0.0123	123.00	10,000	0.0156	156.00	33.00	26.83%	11.58%
	Smart Meter Adder (per month)			0.00			0.47	0.47		0.03%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.09%
	LRAM & SSM Rider (kWh)	10,000		0.00	10,000	0.0004	4.00	4.00		0.30%
	Deferral and Variance Account Rider (2010) (kWh)	10,000	(0.0014)	-14.00	10,000	(0.0014)	(14.30)	(0.30)	2.14%	(1.06%)
	Deferral and Variance Account Rider (2011) (kWh)	10,000		0.00	10,000	0.0002	2.22	2.22		0.16%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	10,000		0.00	10,000	0.0004	3.89	3.89		0.29%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	10,000		0.00	10,000	0.00002	0.21	0.21		0.02%
	Distribution Sub-Total			132.08			180.95	48.87	37.00%	13.43%
	Retail Transmisssion (kWh)	10,440	0.0098	102.31	10,431	0.0091	95.37	(6.94)	-6.78%	7.08%
	Delivery Sub-Total			234.39			276.32	41.93	17.89%	20.52%
	Other Charges (kWh)	10,440	0.0135	140.94	10,431	0.0135	140.82	(0.12)	-0.09%	10.45%
	Cost of Power Commodity Block 1 (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.00%	3.62%
	Cost of Power Commodity Block 2 (kWh)	9,690	0.0750	726.75	9,681	0.0750	726.08	(0.68)	-0.09%	53.91%
	Commodity & Other			916.44			915.64	-0.80	-0.09%	67.98%
	Total Bill Before Taxes			1,150.83			1,191.97	41.14	3.57%	88.50%
	GST/HST		13.00%	149.61		13.00%	154.96	5.35	3.57%	11.50%
	Total Bill			1,300.44			1,346.92	46.48	3.57%	100.00%

			2010 BIL	.L		2011 BIL	L		IMPACT	
		Volume	RATE Ś	CHARGE Ś	Volume	RATE Ś	CHARGE Ś	Change Ś	Change %	% of Total E
Consumption	Monthly Service Charge			21.45	10.10	1010 10	27.26	5.81	27.09%	1.02%
20,000 kWh	Distribution (kWh)	20,000	0.0123	246.00	20,000	0.0156	312.00	66.00	26.83%	11.69%
	Smart Meter Adder (per month)			0.00			0.47	0.47		0.02%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	-26.38%	0.04%
	LRAM & SSM Rider (kWh)	20,000		0.00	20,000	0.0004	8.00	8.00		0.30%
	Deferral and Variance Account Rider (2010) (kWh)	20,000	(0.0014)	-28.00	20,000	(0.0014)	(28.60)	(0.60)	2.14%	(1.07%)
	Deferral and Variance Account Rider (2011) (kWh)	20,000		0.00	20,000	0.0002	4.44	4.44		0.17%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	20,000		0.00	20,000	0.0004	7.77	7.77		0.29%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	20,000		0.00	20,000	0.00002	0.42	0.42		0.02%
	Distribution Sub-Total			241.08			332.97	91.89	38.12%	12.47%
	Retail Transmisssion (kWh)	20,880	0.0098	204.62	20,862	0.0091	190.75	(13.87)	-6.78%	7.15%
	Delivery Sub-Total			445.70			523.72	78.01	17.50%	19.62%
	Other Charges (kWh)	20,880	0.0135	281.88	20,862	0.0135	281.64	(0.24)	-0.09%	10.55%
	Cost of Power Commodity Block 1 (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.00%	1.83%
	Cost of Power Commodity Block 2 (kWh)	20,130	0.0750	1,509.75	20,112	0.0750	1,508.40	(1.35)	-0.09%	56.50%
	Commodity & Other			1,840.38			1,838.79	-1.59	-0.09%	68.88%
	Total Bill Before Taxes			2,286.08			2,362.50	76.42	3.34%	88.50%
	GST/HST		13.00%	297.19		13.00%	307.13	9.93	3.34%	11.50%
	Total Bill			2,583.27			2,669.63	86.36	3.34%	100.00%

		GEN	IERAL SE	RVICE 50	kW - 999	9 kW				
			2010 BIL	.L		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			294.82			344.84	50.02	16.97%	9.76%
30,000 kWh	Distribution (kW)	100	1.8048	180.48	100	2.0387	203.87	23.39	12.96%	5.77%
100 kW	Smart Meter Adder (per month)			0.00			0.47	0.47		0.01%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.03%
	LRAM & SSM Rider (kW)	100		0.00	100	0.0827	8.27	8.27		0.23%
	Deferral and Variance Account Rider (2010) (kW)	100	(0.4471)	-44.71	100	(0.5422)	(54.22)	(9.51)	21.27%	(1.53%)
	Deferral and Variance Account Rider (2011) (kW)	100		0.00	100	(0.0487)	(4.87)	(4.87)		(0.14%)
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	100		0.00	100	0.1471	14.71	14.71		0.42%
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	100		0.00	100	0.0001	0.01	0.01		0.00%
	Distribution Sub-Total			432.22			514.28	82.06	18.99%	14.55%
	Retail Transmisssion (kW)	100	4.2383	423.83	100	2.9046	290.46	(133.37)	(31.47%)	8.22%
	Delivery Sub-Total			856.05			804.74	-51.31	(5.99%)	22.77%
	Other Charges (kWh)	31,320	0.0135	422.82	31,293	0.0135	422.46	(0.36)	(0.09%)	11.95%
	Cost of Power Commodity (kWh)	31,320	0.0607	1,901.75	31,293	0.0607	1,900.11	(1.64)	(0.09%)	53.77%
	Total Bill Before Taxes			3,180.62			3,127.30	-53.32	(1.68%)	88.50%
	GST/HST		13.00%	413.48		13.00%	406.55	(6.93)	(1.68%)	11.50%
	Total Bill			3,594.10			3,533.85	-60.25	(1.68%)	100.00%

		GEN	ERAL SE	ERVICE 50	kW - 999	9 kW				
			2010 BI	LL		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bi
Consumption	Monthly Service Charge	1		294.82	1.1.1.1	1212 12	344.84	50.02	16.97%	4.18%
75,000 kWh	Distribution (kW)	250	1.8048	451.20	250	2.0387	509.68	58.48	12.96%	6.18%
250 kW	Smart Meter Adder (per month)			0.00	: :		0.47	0.47		0.01%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.01%
	LRAM & SSM Rider (kW)	250		0.00	250	0.0827	20.68	20.68		0.25%
	Deferral and Variance Account Rider (2010) (kW)	250	(0.4471)	-111.78	250	(0.5422)	(135.55)	(23.77)	21.27%	(1.64%)
	Deferral and Variance Account Rider (2011) (kW)	250		0.00	250	(0.0487)	(12.18)	(12.18)		(0.15%)
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	250		0.00	250	0.1471	36.77	36.77		0.45%
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	250		0.00	250	0.0001	0.02	0.02		0.00%
	Distribution Sub-Total			635.88			765.93	130.06	20.45%	9.29%
	Retail Transmisssion (kW)	250	4.2383	1,059.58	250	2.9046	726.14	(333.43)	(31.47%)	8.80%
	Delivery Sub-Total			1,695.45			1,492.08	-203.37	(12.00%)	18.09%
	Other Charges (kWh)	78,300	0.0135	1,057.05	78,233	0.0135	1,056.14	(0.91)	(0.09%)	12.81%
	Cost of Power Commodity (kWh)	78,300	0.0607	4,754.38	78,233	0.0607	4,750.28	(4.10)	(0.09%)	57.60%
	Total Bill Before Taxes GST/HST		13.00%	7,506.88 975.89		13.00%	7,298.49 948.80	-208.38 (27.09)	(2.78%) (2.78%)	88.50% 11.50%
	Total Bill		13.00%	8.482.77		13.00%	8.247.30	-235.47	(2.78%)	100.00%

		GEN	IERAL SE	RVICE 50	kW - 999	9 kW				
			2010 BI	LL		2011 BII	.L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			294.82			344.84	50.02	16.97%	1.68%
200,000 kWh	Distribution (kW)	500	1.8048	902.40	500	2.0387	1,019.35	116.95	12.96%	4.98%
500 kW	Smart Meter Adder (per month)			0.00			0.47	0.47		0.00%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.01%
	LRAM & SSM Rider (kW)	500		0.00	500	0.0827	41.35	41.35		0.20%
	Deferral and Variance Account Rider (2010) (kW)	500	(0.4471)	-223.55	500	(0.5422)	(271.09)	(47.54)	21.27%	(1.32%)
	Deferral and Variance Account Rider (2011) (kW)	500		0.00	500	(0.0487)	(24.36)	(24.36)		(0.12%)
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	500		0.00	500	0.1471	73.55	73.55		0.36%
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	500		0.00	500	0.0001	0.05	0.05		0.00%
	Distribution Sub-Total			975.30			1,185.36	210.06	21.54%	5.79%
	Retail Transmisssion (kW)	500	4.2383	2,119.15	500	2.9046	1,452.28	(666.87)	(31.47%)	7.09%
	Delivery Sub-Total			3,094.45			2,637.64	-456.81	(14.76%)	12.88%
	Other Charges (kWh)	208,800	0.0135	2,818.80	208,620	0.0135	2,816.37	(2.43)	(0.09%)	13.75%
	Cost of Power Commodity (kWh)	208,800	0.0607	12,678.34	208,620	0.0607	12,667.41	(10.93)	(0.09%)	61.86%
	Total Bill Before Taxes			18,591.59			18,121.42	-470.17	(2.53%)	88.50%
	GST/HST		13.00%	2,416.91	L	13.00%	2,355.78	(61.12)	(2.53%)	11.50%
	Total Bill			21,008.49			20,477.20	-531.29	(2.53%)	100.00%

			2010 BI	L		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total B
Consumption	Monthly Service Charge			294.82			344.84	50.02	16.97%	1.13%
300,000 kWh	Distribution (kW)	750	1.8048	1,353.60	750	2.0387	1,529.03	175.43	12.96%	5.01%
750 kW	Smart Meter Adder (per month)			0.00		1212 12	0.47	0.47		0.00%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.00%
	LRAM & SSM Rider (kW)	750		0.00	750	0.0827	62.03	62.03		0.20%
	Deferral and Variance Account Rider (2010) (kW)	750	(0.4471)	-335.33	750	(0.5422)	(406.64)	(71.31)	21.27%	(1.33%)
	Deferral and Variance Account Rider (2011) (kW)	750		0.00	750	(0.0487)	(36.54)	(36.54)		(0.12%)
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	750		0.00	750	0.1471	110.32	110.32		0.36%
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	750		0.00	750	0.0001	0.07	0.07		0.00%
	Distribution Sub-Total			1,314.73			1,604.78	290.06	22.06%	5.26%
	Retail Transmisssion (kW)	750	4.2383	3,178.73	750	2.9046	2,178.42	(1,000.30)	(31.47%)	7.14%
	Delivery Sub-Total			4,493.45			3,783.21	-710.24	(15.81%)	12.40%
	Other Charges (kWh)	313,200	0.0135	4,228.20	312,930	0.0135	4,224.56	(3.64)	(0.09%)	13.84%
	Cost of Power Commodity (kWh)	313,200	0.0607	19,017.50	312,930	0.0607	19,001.11	(16.39)	(0.09%)	62.26%
	Total Bill Before Taxes			27,739.15			27,008.87	-730.28	(2.63%)	88.50%
	GST/HST		13.00%	3,606.09		13.00%	3,511.15	(94.94)	(2.63%)	11.50%
	Total Bill			31.345.24			30,520.03	-825.22	(2.63%)	100.00%

		GEN	IERAL SE	RVICE 50	kW - 999	9 kW				
			2010 BI	L		2011 BIL	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bi
Consumption	Monthly Service Charge			294.82			344.84	50.02	16.97%	0.85%
400,000 kWh	Distribution (kW)	999	1.8048	1,803.00	999	2.0387	2,036.66	233.67	12.96%	5.02%
999 kW	Smart Meter Adder (per month)			0.00			0.47	0.47		0.00%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.00%
	LRAM & SSM Rider (kW)	999		0.00	999	0.0827	82.62	82.62		0.20%
	Deferral and Variance Account Rider (2010) (kW)	999	(0.4471)	-446.65	999	(0.5422)	(541.64)	(94.98)	21.27%	(1.34%)
	Deferral and Variance Account Rider (2011) (kW)	999		0.00	999	(0.0487)	(48.67)	(48.67)		(0.12%)
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	999		0.00	999	0.1471	146.95	146.95		0.36%
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	999		0.00	999	0.0001	0.10	0.10		0.00%
	Distribution Sub-Total			1,652.79			2,022.53	369.74	22.37%	4.99%
	Retail Transmisssion (kW)	999	4.2383	4,234.06	999	2.9046	2,901.66	(1,332.40)	(31.47%)	7.15%
	Delivery Sub-Total			5,886.85			4,924.19	-962.66	(16.35%)	12.14%
	Other Charges (kWh)	417,600	0.0135	5,637.60	417,240	0.0135	5,632.74	(4.86)	(0.09%)	13.89%
	Cost of Power Commodity (kWh)	417,600	0.0607	25,356.67	417,240	0.0607	25,334.81	(21.86)	(0.09%)	62.47%
	Total Bill Before Taxes			36,881.13			35,891.74	-989.38	(2.68%)	88.50%
	GST/HST		13.00%	4,794.55		13.00%	4,665.93	(128.62)	(2.68%)	11.50%
	Total Bill			41,675.67			40,557.67	-1,118.00	(2.68%)	100.00%

		G	ENERA	L SERVICE	>1000 k\	N				
			2010 BI	LL		2011 BII	L		IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bi
Consumption	Monthly Service Charge			294.82			2,227.13	1,932.31	655.42%	2.85%
750,000 kWh	Distribution (kW)	1,500	1.8048	2,707.20	1,500	1.3929	2,089.35	(617.85)	(22.82%)	2.68%
1,500 kW	Smart Meter Adder (per month)			0.00			0.47	0.47		0.00%
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.00%
	LRAM & SSM Rider (kW)	1,500		0.00	1,500	0.0827	124.05	124.05		0.16%
	Deferral and Variance Account Rider (2010) (kW)	1,500	(0.4471)	-670.65	1,500	(0.6522)	(978.26)	(307.61)	45.87%	(1.25%)
	Deferral and Variance Account Rider (2011) (kW)	1,500		0.00	1,500	(0.2040)	(306.07)	(306.07)		(0.39%)
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	1,500		0.00	1,500	0.1771	265.62	265.62		0.34%
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	1,500		0.00	1,500	0.0001	0.16	0.16		0.00%
	Distribution Sub-Total			2,333.00			3,423.66	1,090.66	46.75%	4.38%
	Retail Transmisssion (kW)	1,500	4.2383	6,357.45	1,500	5.0741	7,611.18	1,253.73	19.72%	9.75%
	Delivery Sub-Total			8,690.45			11,034.85	2,344.40	26.98%	14.13%
	Other Charges (kWh)	783,000	0.0135	10,570.50	782,325	0.0135	10,561.39	(9.11)	(0.09%)	13.53%
	Cost of Power Commodity (kWh)	783,000	0.0607	47,543.76	782,325	0.0607	47,502.77	(40.99)	(0.09%)	60.84%
	Total Bill Before Taxes			66,804.71			69,099.01	2,294.30	3.43%	88.50%
	GST/HST		13.00%	8,684.61		13.00%	8,982.87	298.26	3.43%	11.50%
	Total Bill			75,489.32			78,081.88	2.592.56	3.43%	100.00%

		G	SENERA	L SERVICE	>1000 k	N				
			2010 BI	11		2011 BII			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total B
Consumption	Monthly Service Charge			294.82			2,227.13	1,932.31	655.42%	1.73%
,250,000 kWh	Distribution (kW)	2,500	1.8048	4,512.00	2,500	1.3929	3,482.25	(1,029.75)	(22.82%)	2.71%
2,500 kW	Smart Meter Adder (per month)			0.00			0.47	0.47		0.00%
-	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.00%
	LRAM & SSM Rider (kW)	2,500		0.00	2,500	0.0827	206.75	206.75		0.16%
	Deferral and Variance Account Rider (2010) (kW)	2,500	(0.4471)	-1,117.75	2,500	(0.6522)	(1,630.43)	(512.68)	45.87%	(1.27%)
	Deferral and Variance Account Rider (2011) (kW)	2,500		0.00	2,500	(0.2040)	(510.11)	(510.11)		(0.40%)
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	2,500		0.00	2,500	0.1771	442.71	442.71		0.34%
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	2,500		0.00	2,500	0.0001	0.27	0.27		0.00%
	Distribution Sub-Total			3,690.70			4,220.24	529.54	14.35%	3.29%
	Retail Transmisssion (kW)	2,500	4.2383	10,595.75	2,500	5.0741	12,685.31	2,089.56	19.72%	9.88%
	Delivery Sub-Total			14,286.45			16,905.55	2,619.10	18.33%	13.16%
	Other Charges (kWh)	1,305,000	0.0135	17,617.50	1,303,875	0.0135	17,602.31	(15.19)	(0.09%)	13.70%
	Cost of Power Commodity (kWh)	1,305,000	0.0607	79,239.60	1,303,875	0.0607	79,171.29	(68.31)	(0.09%)	61.63%
	Total Bill Before Taxes			111,143.55			113,679.15	2,535.60	2.28%	88.50%
	GST/HST		13.00%	14,448.66		13.00%	14,778.29	329.63	2.28%	11.50%
	Total Bill			125,592.21			128,457.44	2,865.23	2.28%	100.00%

Consumption 2,000,000 kWh 3,500 kW Monthly Service Charge S S S S S S S % 3,500 kW Distribution (kW) 3,500 1.8048 6,316.80 3,500 1.3929 4,875.15 (1,441.65) (2.2.82%) (2.3.8%) Smart Meter Adder (per month) S S 0.00 S 0.47 0.47 (4.37) (2.6.38%) IRAM & SSM Rider (kW) 3,500 0.00 3,500 0.0827 289.45 289.45 (2.8.8%) Deferral and Variance Account Rider (2010) (kW) 3,500 (0.4471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% Deferral and Variance Account Rider (2011) (kW) 3,500 0.00 3,500 0.1771 619.79 619.79 (0.63%) Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.001 0.37 0.37 0.37 Distribution Sub-Total - 5,048.40 5,050 5.0741 17,759.43 2,925.38 19.72%			G	ENERA	L SERVICE	>1000 k\	N				
Volume RATE S CHARGE S Volume RATE S Volume RATE S CHARGE S Change S Change S Change S % % 2,000,000 kWh 3,500 kW Monthly Service Charge Distribution (kW) 3,500 1.8048 6,316.80 3,500 1.3929 4,875.15 (1,441.65) (22.82%) 0 3,500 kW Smart Meter Adder (per month) 1.511 1.511 0.00 1.5111 0.47 0.47 0.47 0.43 (26.38%) 1 RAM & SSM Rider (kW) 3,500 0.00 3,500 0.027 289.45 289.45 263.45 1 Deferral and Variance Account Rider (2010) (kW) 3,500 (0.4471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% 1 Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.001 0.377 619.79 619.79 1 Non-RPP Global Adjustment Rate Rider (2011) (kW) 3,500 0.00 3,500 0.001 0.37 0.37 0.37 0.37<				2010 BI	LL		2011 BII	L		IMPACT	
2,000,000 kWh Distribution (kW) 3,500 1.8048 6,316.80 3,500 1.3929 4,875.15 (1,441.65) (22.82%) Smart Meter Adder (per month) 1 1 0.00 1 0.47 0.47 0.47 Smart Meter Adder (per month) 1.63 1.20 (0.43) (26.38%) 1.8048 LRAM & SSM Rider (kW) 3,500 0.00 3,500 0.0827 289.45 289.45 289.45 Deferral and Variance Account Rider (2010) (kW) 3,500 (0.4471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% Deferral and Variance Account Rider (2011) (kW) 3,500 0.00 3,500 (0.2040) (714.16) (714.16) Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.001 0.37 0.37 Non-RPP Global Adjustment Rate Rider (2011) (kW) 3,500 0.00 3,500 0.001 0.37 0.37 Distribution Sub-Total 5,048.40 5,048.40 5,016.81 -31.59 (0.63%)			Volume	RATE	CHARGE	Volume	RATE	CHARGE		Change	% of Total Bi
3,500 kW Smart Meter Adder (per month) 0.00 0.00 0.07 0.47 0.47 Smart Meter Adder (per month) 1.63 1.63 1.20 (0.43) (26.38%) LRAM & SSM Rider (kW) 3,500 0.00 3,500 0.0827 289.45 289.45 289.45 Deferral and Variance Account Rider (2010) (kW) 3,500 (0.471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% Deferral and Variance Account Rider (2011) (kW) 3,500 0.00 3,500 (0.2040) (714.16) (714.16) (714.16) Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.1771 619.79 619.79 Distribution Sub-Total 5,048.40 5,048.40 5,016.81 -31.59 (0.63%) Retail Transmission (kW) 3,500 0.013 2,818.00 2,086,200 0.0135 28,163.70 (24.30) (0.09%) Cost of Power Commodity (kWh) 2,088,000 0.0637 28,188.00 2,086,200 0.0135 28,163.70	Consumption	Monthly Service Charge			294.82			2,227.13	1,932.31	655.42%	1.11%
Smart Meter Rider (per month) 1.63 1.20 (0.43) (26.38%) LRAM & SSM Rider (kW) 3,500 0.00 3,500 0.0827 289.45 289.45 Deferral and Variance Account Rider (2010) (kW) 3,500 (0.4471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% Deferral and Variance Account Rider (2011) (kW) 3,500 0.00 3,500 (0.2040) (714.16) (714.16) (714.16) Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.1771 619.79 619.79 Non-RPP Global Adjustment Rate Rider (2011) (kW) 3,500 0.00 3,500 0.0001 0.37 0.37 Distribution Sub-Total 5,048.40 5,016.81 -31.59 (0.63%)	000,000 kWh	Distribution (kW)	3,500	1.8048	6,316.80	3,500	1.3929	4,875.15	(1,441.65)	(22.82%)	2.43%
Smart Meter Rider (per month) 1.61 1.63 1.21 1.20 (0.43) (26.38%) LRAM & SSM Rider (kW) 3,500 0.00 3,500 0.0827 289.45 289.45 289.45 Deferral and Variance Account Rider (2010) (kW) 3,500 (0.4471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% 45.87% Deferral and Variance Account Rider (2011) (kW) 3,500 0.00 3,500 (0.2040) (714.16) (714.16)	3,500 kW	Smart Meter Adder (per month)			0.00			0.47	0.47		0.00%
Deferral and Variance Account Rider (2010) (kW) 3,500 (0.4471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% Deferral and Variance Account Rider (2011) (kW) 3,500 0.00 3,500 (0.2040) (714.16) (716.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (707.75) 45.87% (701.15) (707.75) <td< td=""><td></td><td>Smart Meter Rider (per month)</td><td></td><td></td><td>1.63</td><td></td><td></td><td>1.20</td><td>(0.43)</td><td>(26.38%)</td><td>0.00%</td></td<>		Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.00%
(kW) 3,500 (0.4471) -1,564.85 3,500 (0.6522) (2,282.60) (717.75) 45.87% Deferral and Variance Account Rider (2011) 3,500 0.00 3,500 (0.2040) (714.16) (714.16) Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.1771 619.79 619.79 619.79 Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.001 0.37 0.37 0.37 Non-RPP Global Adjustment Rate Rider (2011) (kW) 3,500 4.2383 14,834.05 3,500 0.001 0.37 0.37 0.37 Distribution Sub-Total		LRAM & SSM Rider (kW)	3,500		0.00	3,500	0.0827	289.45	289.45		0.14%
(kW) 3,500 0.00 3,500 (0.2040) (714.16) (714.16) Non-RPP Global Adjustment Rate Rider (2010) (kW) 3,500 0.00 3,500 0.1771 619.79 619.79 Non-RPP Global Adjustment Rate Rider (2011) (kW) 3,500 0.00 3,500 0.001 0.37 0.37 Distribution Sub-Total 5,048.40 5,048.40 5,016.81 -31.59 (0.63%) Retail Transmission (kW) 3,500 4.2383 14,834.05 3,500 5.0741 17,759.43 2,925.38 19.72% Other Charges (kWh) 2,088,000 0.0135 28,183.00 2,086,200 0.0135 28,163.70 (24.30) (0.09%) Cost of Power Commodity (kWh) 2,088,000 0.0607 126,783.36 2,086,200 0.0607 126,674.06 (10.90.0) (0.09%) Total Bill Before Taxes 174,853.81 174,853.81 177,614.01 2,760.20 1.58%			3,500	(0.4471)	-1,564.85	3,500	(0.6522)	(2,282.60)	(717.75)	45.87%	(1.14%)
(2010) (kW) 3,500 0.00 3,500 0.1/1 619.79 619.79 619.79 Non-RPP Global Adjustment Rate Rider (2011) (kW) 3,500 0.00 3,500 0.0001 0.37 0.37 0.37 Distribution Sub-Total 5,048.40 5,048.40 3,500 5.0741 17,759.43 2,925.38 19.72% Retail Transmission (kW) 3,500 4.2383 14,834.05 3,500 5.0741 17,759.43 2,925.38 19.72% Other Charges (kWh) 2,088,000 0.0135 28,888.00 2,086,200 0.0135 28,163.70 (24.30) (0.09%) Cost of Power Commodity (kWh) 2,088,000 0.027 126,783.36 2,086,200 0.0607 126,674.06 (10.930) (0.09%) Total Bill Before Taxes 177,853.81 177,614.01 2,760.20 1.58%			3,500		0.00	3,500	(0.2040)	(714.16)	(714.16)		(0.36%)
(2011) (kW) 3,500 0.00 3,500 0.0001 0.37 0.37 0.37 Distribution Sub-Total 5,048.40 5,048.40 5,016.81 -31.59 (0.63%) Retail Transmission (kW) 3,500 4.2383 14,834.05 3,500 5.0741 17,759.43 2,925.38 19,72% Delivery Sub-Total 19,882.45 2,086,200 0.0135 28,163.70 (24.30) (0.09%) Other Charges (kWh) 2,088,000 0.0607 126,783.36 2,086,200 0.0607 126,674.06 (109.30) (0.09%) Total Bill Before Taxes 174,853.81 177,614.01 2,760.20 1.58%		2	3,500		0.00	3,500	0.1771	619.79	619.79		0.31%
Retail Transmission (kW) 3,500 4.2383 14,834.05 3,500 5.0741 17,759.43 2,925.38 19.72% Delivery Sub-Total 19,882.45 22,776.24 2,893.79 14.55% Other Charges (kWh) 2,088,000 0.0135 28,188.00 2,086,200 0.0135 28,163.70 (24.30) (0.09%) Cost of Power Commodity (kWh) 2,088,000 0.0607 126,783.36 2,086,200 0.0607 126,674.06 (109.30) (0.09%) Total Bill Before Taxes 174,853.81 177,614.01 2,760.20 1.58%		2	3,500		0.00	3,500	0.0001	0.37	0.37		0.00%
Delivery Sub-Total 19,882.45 22,776.24 2,893.79 14.55% Other Charges (kWh) 2,088,000 0.0135 28,188.00 2,086,200 0.0135 28,163.70 (24.30) (0.09%) Cost of Power Commodity (kWh) 2,088,000 0.0607 126,678.36 2,086,200 0.0607 126,674.06 (109.30) (0.09%) Total Bill Before Taxes 174,853.81 177,614.01 2,760.20 1.58%		Distribution Sub-Total			5,048.40			5,016.81	-31.59	(0.63%)	2.50%
Other Charges (kWh) 2,088,000 0.0135 28,188.00 2,086,200 0.0135 28,163.70 (24.30) (0.09%) Cost of Power Commodity (kWh) 2,088,000 0.0607 126,783.36 2,086,200 0.0607 126,674.06 (109.30) (0.09%) Total Bill Before Taxes 174,853.81 177,614.01 2,760.20 1.58%			3,500	4.2383	,	3,500	5.0741	,	/		8.85%
Cost of Power Commodity (kWh) 2,088,000 0.0607 126,783.36 2,086,200 0.0607 126,674.06 (109.30) (0.09%) Total Bill Before Taxes 174,853.81 177,614.01 2,760.20 1.58%		· · ·									11.35%
Total Bill Before Taxes 174,853.81 177,614.01 2,760.20 1.58%									1 2 2		14.03%
			2,088,000	0.0607	126,783.36	2,086,200	0.0607	126,674.06	(109.30)	1	63.11%
42,000/ 22,734,00 42,000/ 22,000,02 250,02 4,500/											88.50%
GS1/HS1 13.00% 22,731.00 13.00% 23,089.82 358.83 1.58% Total Bill 197,584.81 200,703.83 3,119.02 1.58%		GST/HST		13.00%	22,731.00		13.00%	23,089.82	358.83	1.58%	11.50%

		G	BENERA	L SERVICE	>1000 k	w					
			2010 BI	LL		2011 BII	L	ІМРАСТ			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bil	
Consumption	Monthly Service Charge			294.82			2,227.13	1,932.31	655.42%	1.07%	
2,000,000 kWh	Distribution (kW)	4,500	1.8048	8,121.60	4,500	1.3929	6,268.05	(1,853.55)	(22.82%)	3.02%	
4,500 kW	Smart Meter Adder (per month)			0.00			0.47	0.47		0.00%	
	Smart Meter Rider (per month)			1.63			1.20	(0.43)	(26.38%)	0.00%	
	LRAM & SSM Rider (kW)	4,500		0.00	4,500	0.0827	372.15	372.15		0.18%	
	Deferral and Variance Account Rider (2010) (kW)	4,500	(0.4471)	-2,011.95	4,500	(0.6522)	(2,934.77)	(922.82)	45.87%	(1.42%)	
	Deferral and Variance Account Rider (2011) (kW)	4,500		0.00	4,500	(0.2040)	(918.20)	(918.20)		(0.44%)	
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	4,500		0.00	4,500	0.1771	796.87	796.87		0.38%	
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	4,500		0.00	4,500	0.0001	0.48	0.48		0.00%	
	Distribution Sub-Total			6,406.10			5,813.39	-592.71	(9.25%)	2.80%	
	Retail Transmisssion (kW)	4,500	4.2383	19,072.35	4,500	5.0741	22,833.55	3,761.20	19.72%	11.01%	
	Delivery Sub-Total			25,478.45			28,646.94	3,168.49	12.44%	13.82%	
	Other Charges (kWh)	2,088,000	0.0135	28,188.00	2,086,200	0.0135	28,163.70	(24.30)	(0.09%)	13.58%	
	Cost of Power Commodity (kWh)	2,088,000	0.0607	126,783.36	2,086,200	0.0607	126,674.06	(109.30)	(0.09%)	61.10%	
	Total Bill Before Taxes			180,449.81			183,484.71	3,034.90	1.68%	88.50%	
	GST/HST		13.00%	23,458.48		13.00%	23,853.01	394.54	1.68%	11.50%	
	Total Bill			203,908.29			207,337.72	3,429.43	1.68%	100.00%	

			S	treet Light	ing			Street Lighting											
			2010 BI	LL	2011 BILL			IMPACT											
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bil									
Billing	Monthly Service Charge	40	0.87	34.80	40	2.08	83.39	48.59	139.63%	10.14%									
40 Conn.	Distribution (kW)	10	3.4918	34.92	10	8.3675	83.68	48.76	139.63%	10.17%									
7,000 kWh	LRAM & SSM Rider (kW)	10		0.00	10	0.0000	0.00	0.00		0.00%									
10 kW	Deferral and Variance Account Rider (2010) (kW)	10	(0.3838)	-3.84	10	(0.5227)	(5.23)	(1.39)	36.17%	(0.64%)									
	Deferral and Variance Account Rider (2011) (kW)	10		0.00	10	0.1658	1.66	1.66		0.20%									
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	10		0.00	10	0.1417	1.42	1.42		0.17%									
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	10		0.00	10	0.0001	0.00	0.00		0.00%									
	Distribution Sub-Total			65.88			164.92	99.04	150.33%	20.05%									
	Retail Transmisssion (kW)	10	3.1281	31.28	10	2.1145	21.15	(10.14)	(32.40%)	2.57%									
	Delivery Sub-Total			97.16			186.06	88.90	91.50%	22.62%									
	Other Charges (kWh)	7,308	0.0135	98.66	7,302	0.0135	98.57	(0.09)	(0.09%)	11.98%									
	Cost of Power Commodity (kWh)	7,308	0.0607	443.74	7,302	0.0607	443.36	(0.38)	(0.09%)	53.90%									
	Total Bill Before Taxes			639.56			727.99	88.43	13.83%	88.50%									
	GST/HST		13.00%	83.14		13.00%	94.64	11.50	13.83%	11.50%									
	Total Bill			722.70			822.63	99.93	13.83%	100.00%									

			S	treet Light	ing								
			2010 BI	LL		2011 BI	LL	IMPACT					
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill			
Billing	Monthly Service Charge	4,000	0.87	3,480.00	4,000	2.08	8,339.20	4,859.20	139.63%	16.96%			
4,000 Conn.	Distribution (kW)	560	3.4918	1,955.41	560	8.3675	4,685.80	2,730.39	139.63%	9.53%			
380,000 kWh	LRAM & SSM Rider (kW)	560		0.00	560	0.0000	0.00	0.00		0.00%			
560 kW	Deferral and Variance Account Rider (2010) (kW)	560	(0.3838)	-214.95	560	(0.5227)	(292.69)	(77.74)	36.17%	(0.60%)			
	Deferral and Variance Account Rider (2011) (kW)	560		0.00	560	0.1658	92.87	92.87		0.19%			
	Non-RPP Global Adjustment Rate Rider (2010) (kW)	560		0.00	560	0.1417	79.35	79.35		0.16%			
	Non-RPP Global Adjustment Rate Rider (2011) (kW)	560		0.00	560	0.0001	0.05	0.05		0.00%			
	Distribution Sub-Total			5,220.46			12,904.58	7,684.12	147.19%	26.25%			
	Retail Transmisssion (kW)	560	3.1281	1,751.74	560	2.1145	1,184.14	(567.59)	(32.40%)	2.41%			
	Delivery Sub-Total			6,972.19			14,088.72	7,116.52	102.07%	28.66%			
	Other Charges (kWh)	396,720	0.0135	5,355.72	396,378	0.0135	5,351.10	(4.62)	(0.09%)	10.88%			
	Cost of Power Commodity (kWh)	396,720	0.0607	24,088.84	396,378	0.0607	24,068.07	(20.77)	(0.09%)	48.95%			
	Total Bill Before Taxes			36,416.75			43,507.89	7,091.14	19.47%	88.50%			
	GST/HST		13.00%	4,734.18		13.00%	5,656.03	921.85	19.47%	11.50%			
	Total Bill			41.150.93			49,163.92	8.012.99	19.47%	100.00%			

	Unmetered Scattered												
		2010 BILL			2011 BILL			IMPACT					
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bi			
Consumption	Monthly Service Charge			10.73			12.64	1.91	17.78%	27.11%			
250 kWh	Distribution (kWh)	250	0.0123	3.08	250	0.0145	3.63	0.55	17.89%	7.78%			
	LRAM & SSM Rider (kWh)	250		0.00	250	0.0159	3.98	3.98		8.53%			
	Deferral and Variance Account Rider (2010) (kWh)	250	0.0000	0.00	250	(0.0014)	(0.36)	(0.36)		(0.77%)			
	Deferral and Variance Account Rider (2011) (kWh)	250		0.00	250	0.0002	0.06	0.06		0.12%			
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	250		0.00	250	0.0004	0.10	0.10		0.21%			
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	250		0.00	250	0.0000	0.01	0.01		0.01%			
	Distribution Sub-Total			13.81			20.04	6.23	45.15%	42.98%			
	Retail Transmisssion (kWh)	261	0.0098	2.56	261	0.0072	1.87	(0.69)	-27.07%	4.00%			
	Delivery Sub-Total			16.36			21.90	5.54	33.86%	46.98%			
	Other Charges (kWh)	261	0.0135	3.52	261	0.0135	3.52	(0.00)	-0.09%	7.55%			
	Cost of Power Commodity (kWh)	261	0.0607	15.85	261	0.0607	15.83	(0.01)	-0.09%	33.96%			
	Total Bill Before Taxes			35.73			41.26	5.52	15.46%	88.50%			
	GST/HST		13.00%	4.65	L	13.00%	5.36	0.72	15.46%	11.50%			
	Total Bill			40.38			46.62	6.24	15.46%	100.00%			

			Unm	etered Sca	attered					
		2010 BILL			2011 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		19.19	10.73			12.64	1.91	17.78%	16.00%
500 kWh	Distribution (kWh)	500	0.0123	6.15	500	0.0145	7.25	1.10	17.89%	9.18%
	LRAM & SSM Rider (kWh)	500		0.00	500	0.0159	7.95	7.95		10.07%
	Deferral and Variance Account Rider (2010) (kWh)	500	0.0000	0.00	500	(0.0014)	(0.72)	(0.72)		(0.91%)
	Deferral and Variance Account Rider (2011) (kWh)	500		0.00	500	0.0002	0.11	0.11		0.14%
	Non-RPP Global Adjustment Rate Rider (2010) (kWh)	500		0.00	500	0.0004	0.19	0.19		0.25%
	Non-RPP Global Adjustment Rate Rider (2011) (kWh)	500		0.00	500	0.0000	0.01	0.01		0.01%
	Distribution Sub-Total			16.88			27.44	10.56	62.55%	34.75%
	Retail Transmisssion (kWh)	522	0.0098	5.12	522	0.0072	3.73	(1.38)	-27.07%	4.72%
	Delivery Sub-Total			22.00			31.17	9.17	41.71%	39.47%
	Other Charges (kWh)	522	0.0135	7.05	522	0.0135	7.04	(0.01)	-0.09%	8.92%
	Cost of Power Commodity (kWh)	522	0.0607	31.70	522	0.0607	31.67	(0.03)	-0.09%	40.11%
	Total Bill Before Taxes			60.74			69.88	9.14	15.05%	88.50%
	GST/HST		13.00%	7.90		13.00%	9.08	1.19	15.05%	11.50%
	Total Bill			68.63			78.96	10.33	15.05%	100.00%