LOAD FORECAST

1.0 INTRODUCTION

In the 2006 Electricity Distribution Rate ("EDR") Application, Hydro Ottawa Limited ("Hydro Ottawa") used an internally developed forecasting methodology. Although this load forecasting method performed reasonably well, the decision was taken to improve future load forecasts by including a more rigorous weather correcting methodology. As a result of a competitive process, Itron Inc.'s advanced statistical modeling software *MetrixND* was selected. *MetrixND* is one of the dominant software program for electricity and gas forecasting with over 500 users worldwide. The following is a list of other Canadian users *of MetrixND* software, as provided by Itron Inc.

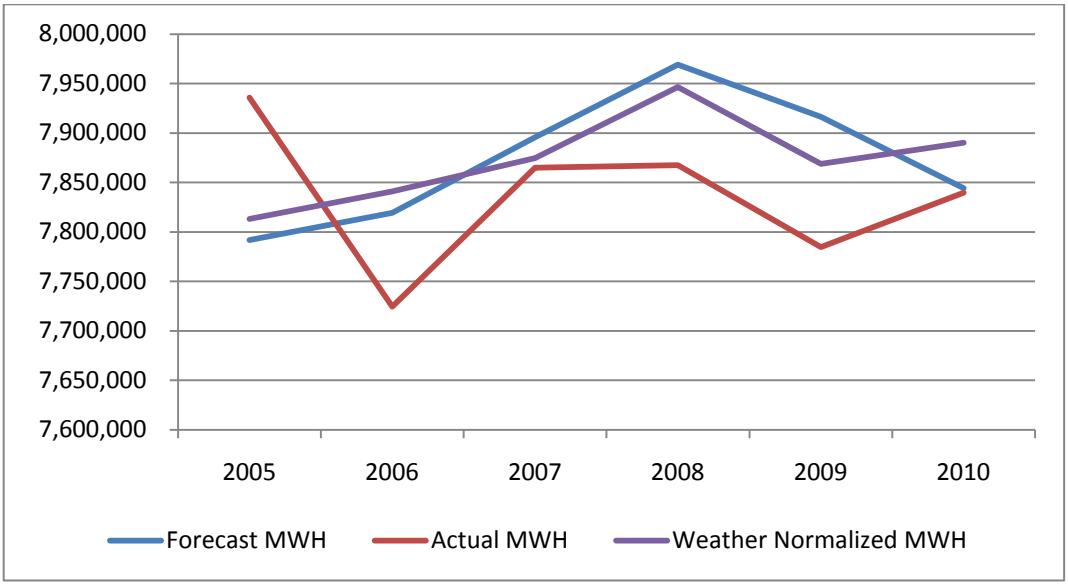
Independent Electricity System Operator
Manitoba Hydro
Region of Peel
Ontario Power Generation
BC Hydro
New Brunswick Power Corporation
Enersource Hydro Mississauga
TransAlta
Alberta Electricity System Operator
Enmax Power Corporation
Enmax Corporation
Union Gas Limited

Table 1 provides a comparison of the forecasted, actual and weather normalized system MWhs (purchases) over the past six years. Figure 1 provides the same information in a graph.

Table 1 – Forecast, Actual and Weather Normal Purchased MWh

Year	Forecast MWh	Actual MWh	Variance Actual to Forecast	Weather Normalized MWh	Variance Weather Normal to Forecast
2005	7,791,934	7,935,615	1.84%	7,813,168	0.27%
2006	7,819,252	7,724,426	-1.21%	7,840,902	0.28%
2007	7,895,507	7,864,855	-0.39%	7,874,574	-0.27%
2008	7,968,944	7,867,414	-1.27%	7,946,312	-0.28%
2009	7,916,296	7,784,723	-1.66%	7,868,901	-0.60%
2010	7,844,173	7,839,761	-0.06%	7,890,157	0.59%

Figure 1 – Forecast, Actual and Weather Normal Purchased MWh



2.0 MODELLING PROCESS AND WEATHER NORMALIZATION

Hydro Ottawa's load forecast was developed using a series of regression models developed through a contract with the Load Forecasting group at Itron Inc. These models were produced using a statistical analysis software program called *MetrixND.* The following historical data was used as inputs into the models:

- system load data May 2002 to December 2010 – hourly energy data,
- system load data 1997 to May 2002 – monthly energy data,
- customer count, energy consumption and peak demand (monthly sales data, 2002 to December 2010),
- weather data from 1952 to 2010 – temperature and humidity, monthly Heating Degree Days ("HDD") and Cooling Degree Days (CDD") obtained from Environment Canada for the Ottawa Macdonald-Cartier International Airport, and
- economic variables for the Ottawa area: population, Gross Domestic Product ("GDP"), Real Personal Income ("RPI"), etc., received from the Conference Board of Canada, dated December 21, 2010.

Two main forecasts were developed for the purposes of the rate setting exercise; a system forecast of energy and demand, and a class sales forecast. As well, a forecast of peak demand was developed for system planning purposes based on more extreme weather conditions.

3.0 MODELLING RESULTS

3.1 System Energy Forecast

The system energy forecast (purchases) model was estimated using the available data from 1997 through 2010, thus including a period of strong growth from 1997-2002, a period of reduced growth 2002-2007, a period of recession 2008-2009, and the beginning of the recovery period, 2009-2010. The main variable driving the model is Gross Domestic Product for the Greater Ottawa area, which was obtained from the Conference Board of Canada, December 21, 2010 forecast. Heating Degree Days with bases of 8 and 18 degrees Celsius and Cooling Degree Days with an 18 degree Celsius base were found to best capture the relationship between weather and system wide energy consumption. HDD is a measurement designed to reflect the demand for energy needed to heat a home. It is calculated using the average temperature on a given day and subtracted from the base temperature. If the value is positive

that number represents the number of HDD on that day. CDD reflects the amount of energy used to cool a home or business and is calculated in a similar manner.

Hydro Ottawa reviewed the results of the 2012 system energy forecast using 10 and 30 year weather. As can be seen in Table 2 below, the impact of using a shorter period for the weather normalization is a slight (0.1%) decrease in the forecasted system energy and a slight (0.6%) increase in forecasted system demand.

Table 2 – Weather Normalization Period

	HDD8	CDD18	2012 Forecast System Energy MWh	2012 Forecast System Demand MW
30 years	2137.3	250.0	8,041,102	1,440
10 years	2082.5	254.1	8,029,840	1,448

A ten year average from 2000 to 2009 was adopted as the appropriate definition of normal weather. This most recent 10 year average is more consistent with recent years' weather and has been used by and accepted in other electricity distribution rate applications for 2008, 2009 and 2010 (Toronto Hydro Electric System Limited EB-2005-0421, EB-2007-0680 and Veridian EB-2009-0140).

The model also contains other binary variables[1] to capture non weather-related seasonality. Hydro Ottawa typically looks at two statistics in evaluating the performance of the model:

- the adjusted R^2 or coefficient of determination, where R^2 is a statistical measure of how well the regression line approximates the real data points. An R^2 of 1.0 indicates that the regression line perfectly fits the data. The adjusted R^2 is a modification of R^2 that adjusts for the number of explanatory variables in a model, and
- The Mean Absolute Percentage Error ("MAPE") which is a measure of the accuracy in a fitted time series. A low MAPE (less than 10%) indicates that model residuals or errors are low.

[1] A binary variable is either 1 or 0 and represents whether a condition exists (1) or doesn't (0) in a given month.

The 10 year weather system energy forecast performs very well with an adjusted R^2 of 0.985 indicating that 98.5% of the variations in energy are explained by the variables in the model and a MAPE of 0.78%. Note that all of the model specifications are included in Attachment W. As can be seen in Table 3, system energy is projected to grow at a rate of 0.91% for 2012, reflecting expectations of moderate economic growth in Greater Ottawa.

Table 3 – Actual and Forecasted System Energy (MWh)

Year	Actual/Forecast MWh	Growth	Normalized Weather MWh	Growth
1997	7,086,302		7,078,238	
1998	7,019,209	-0.90%	7,146,335	-0.96%
1999	7,318,456	4.30%	7,274,021	1.79%
2000	7,441,441	1.70%	7,544,233	3.71%
2001	7,728,593	3.90%	7,758,347	2.84%
2002	7,834,251	1.40%	7,799,939	0.54%
2003	7,882,046	0.60%	7,864,704	0.83%
2004	7,799,186	-1.10%	7,850,775	-0.18%
2005	7,935,615	1.75%	7,813,168	-0.48%
2006	7,724,426	-2.66%	7,840,902	0.35%
2007	7,864,855	1.82%	7,874,574	0.43%
2008	7,867,414	0.03%	7,946,312	0.91%
2009	7,784,723	-1.05%	7,868,901	-0.97%
2010	7,839,761	0.71%	7,890,157	0.27%
2011	7,957,251	1.50%	7,957,251	0.85%
2012	8,029,840	0.91%	8,029,840	0.91%

3.2 System Peak Forecast

The system peak forecast was derived using the maximum hourly load value for each month for the time period after May 2002. As the system level peak data prior to 2002 was not available to use in the model, the problem of imposing growth on the peak forecast was resolved by using, as an input variable, a 12-month moving average of system energy. Utilizing this moving average of system energy allowed the growth trend to be isolated, while at the same time

allowing the seasonal effects of weather on the system peak to be captured by using peak-day weather variables.

The system peak model was specified using peak-producing weather (i.e. weather on the day of the peak). Monthly binary variables were also used to account for non weather-related seasonality, as well as to identify any anomalous observations. The model has an adjusted R^2 of 0.91 and MAPE of 2.74%.

Table 4 shows the actual and forecasted growth in system peak for the years 2003 through 2012.

Table 4 – Actual and Forecasted System Peak

Year	Actual/Forecast System Peak	Growth	Weather Normal System Peak	Growth
2002	1,444		1,426	
2003	1,420	-1.70%	1,419	-0.54%
2004	1,405	-1.10%	1,395	-1.68%
2005	1,464	4.20%	1,442	3.41%
2006	1,495	2.10%	1,441	-0.06%
2007	1,425	-4.70%	1,403	-2.64%
2008	1,355	-4.90%	1,427	1.68%
2009	1,363	0.60%	1,402	-1.73%
2010	1,518	11.37%	1,459	4.07%
2011	1,435	-5.47%	1,435	-1.64%
2012	1,448	0.91%	1,448	0.91%

4.0 CONSERVATION AND DEMAND MANAGEMENT ADJUSTMENT

From 2005 to 2008 Hydro Ottawa delivered CDM programs funded through 3rd tranche revenue and is currently delivering CDM programs that are funded through the Ontario Power Authority ("OPA"). The impact of these historical programs on the load in future years is incorporated in the load forecast presented above, through the modelling process. The forecasts prepared by

the Itron model do not take into account the aggressive CDM targets established for the Province of Ontario. On November 12, 2010, the Ontario Energy Board (the "Board") issued a Decision and Order which specified the CDM targets which Hydro Ottawa must meet as a condition of its licence. These targets are 85.260 MW for the 2014 Net Annual Peak Demand savings and 374.730 GWh for the 2011-2014 Net Cumulative Energy savings. Hydro Ottawa has forecasted that these targets will be met over the period 2011-2014 as shown in Table 5. Table 6 shows the adjustment to be made to the load forecast for purchases to account for the CDM targets. In addition, the sales forecasts have been adjusted to reflect the 2011 and 2012 reductions, i.e., total MWh sales have been reduced by 2.1% and MW sales have been reduced by 2.6%, which are the percentage changes which represent the CDM reduction as shown in Table 6.

Table 5 – Estimated Achievement of CDM Targets

	Net Annual Peak Demand Savings (MW)		Net Cumulative Energy Savings (GWh)	
	Per Year	**Cumulative**	**Per Year**	**Cumulative**
2011	13.72	13.72	60.016	60.016
2012	24.00	37.72	105.028	165.044
2013	24.86	62.58	108.779	273.823
2014	23.14	85.72	101.277	375.100

Table 6 – CDM Adjusted Load Forecast

	Forecasted System Peak (MW)				Forecasted System Energy (GWh)			
	Without CDM	**With CDM**	**CDM Reduction**	**% Change**	**Without CDM**	**With CDM**	**CDM Reduction**	**% Change**
2011	1,435	1,421	14	-1.0%	7,957	7,897	60	-0.8%
2012	1,448	1,410	38	-2.6%	8,030	7,865	165	-2.1%

5.0 SUITE METERING ADJUSTMENT

As noted in Exhibit B5-3-1, Section 3.5, in 2010 Hydro Ottawa began offering suite metering as a technology option to qualifying customers constructing or renovating condominium and apartment buildings. A total of 173 new units were metered with this technology in 2010 and Hydro Ottawa has forecasted an additional 2,310 retrofit units in 2011 and 500 retrofit units in 2012.

The forecast of suite metering retrofit units for 2012 drops from 2011 as a result of our experience to date, which is that the uptake of suite metering by Condo Boards and developers is less than the market research identified.

Hydro Ottawa has adjusted both the customer numbers in 2011 and 2012 and the related sales to reflect this anticipated movement from the GS > 50 kW to the Residential class, as shown in Table 7 below.

Table 7 – Adjustments for Suite Metering

	Residential		GS > 50 < 1,499 kW	
	2011	2012	2011	2012
Customers	+2,310	+500	-4	-5
kWh Sales	+739,200	+17,982,000	-739,200	-17,982,000
kW Sales	N/A	N/A	-10,626	-29,970

6.0 SALES FORECASTS

6.1 Class Billed Sales and Demand Forecast

The class sales forecast process consisted of three sequential steps. First, sales forecast models for each class were created that capture the relationship between class sales and a number of explanatory variables. Second, the billed-month forecast was converted to a calendar-month basis by simulating the models with calendar-month weather variables. In the final step, the calendar-month class sales forecasts were calibrated to the system energy forecast to produce the final class level sales forecast.

Class sales forecast models were created for the following customer groups:

- Residential,
- GS50 (General Service Less Than 50 kW),
- GS1000NI (Non-Interval 50 kW – 1000 kW),
- GS1000I (Interval 50 kW – 1000 kW),
- GS1500 (1000 kW – 1500 kW),
- GS5000 (1500 KW – 5000 kW),
- GSLRG (Over 5000 kW),
- Street Lighting, and
- Unmetered Scattered Loads ("USL").

Note that the GS 1000NI, GS1000I and GS1500 customer groups combine to be the General Service 50 to 1,499 kW Rate Class. Billing demand forecasts were estimated directly using the billed-month data and were not calibrated to a control total. Class demand forecast models were created for the following customer groups:

- GS1000NI (Non-Interval 50 kW – 1000 kW),
- GS1000I (Interval 50 kW – 1000 kW),
- GS1500 (1000 kW – 1500 kW),
- GS5000 (1500 KW – 5000 kW),
- GSLRG (Over 5000 kW), and

- Street Lighting.

Customer class sales models are structured similarly to one another and contain variables that combine weather and economics to drive the forecast. In addition, the models employ binary variables to mark off anomalous observations, capture any non-weather-related seasonality, and to account for systematic, unexplained shifts in the data.

The forecast models sales reasonably well, given the noise in the data, with an adjusted R^2 ranging between 0.718 and 0.961 for all classes except Unmetered Scattered Load. Table 8 provides the actual and forecasted Sales in MWh by Class including the CDM adjustment. Table 9 provides the weather normal and forecasted Sales in MWh by Class also including the CDM adjustment. Total class sales are projected to contract at a rate of 0.41%, with some classes showing small growth (GS 1000I: +1% and Large Use: +.3%) and the remainder following the trend of system energy.

Table 8 – Actual/Forecast Sales (MWh) by Class

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	StLgt	USL[2]	Total	% Growth
2005	2,358,152	784,296	1,857,173	805,206	372,746	821,857	626,330	37,438		7,663,197	
2006	2,226,416	747,557	1,754,320	840,405	369,187	821,669	654,955	36,133	12,722	7,463,363	-2.6%
2007	2,234,039	748,535	1,718,518	887,912	387,421	843,570	666,074	40,591	18,134	7,544,795	1.1%
2008	2,226,079	742,015	1,693,799	952,211	374,836	845,348	665,878	37,459	21,295	7,558,919	0.2%
2009	2,256,568	731,103	1,650,879	1,019,856	356,051	850,115	633,983	38,844	19,879	7,557,278[3]	0.0%
2010	2,272,251	726,404	1,609,927	1,065,718	341,642	829,446	685,667	43,535	17,309	7,591,898	0.5%
2011	2,274,465	766,682	1,656,238	1,020,387	347,511	831,101	663,932	40,798	17,392	7,618,507	0.35%
2012	2,267,544	760,702	1,644,428	1,019,287	343,940	827,861	665,596	40,737	17,184	7,587,280	(0.41%)

Table 9 – Weather Normal/Forecast Sales (MWh) by Class

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	StLgt	USL[2]	Total	% Growth
2005	2,275,236	766,620	1,868,137	785,810	368,565	811,199	614,678	36,893		7,527,137	
2006	2,244,471	766,154	1,775,971	854,680	368,846	818,385	653,803	38,143		7,520,453	-0.1%
2007	2,255,875	741,852	1,708,864	900,830	391,218	848,434	674,915	39,662	21,429	7,583,079	0.8%
2008	2,239,394	755,114	1,720,686	969,161	381,025	859,462	668,185	37,820	21,677	7,652,523	0.9%
2009	2,261,789	740,166	1,676,495	1,006,025	352,131	841,800	641,326	38,360	19,761	7,577,853	-1.0%
2010	2,286,858	731,073	1,620,276	1,072569	343,838	834,778	690,075	43,815	17,420	7,640,700	0.83%
2011	2,274,465	766,682	1,656,238	1,020,387	347,511	831,101	663,932	40,798	17,392	7,618,507	(0.29%)
2012	2,267,544	760,702	1,644,428	1,019,287	343,940	827,861	665,596	40,737	17,184	7,587,280	(0.41%)

[2]Before 2006 USL was included in GS < 50 kW class and before 2007 Weather Normal information for UML was not provided.
[3]Does not equal Retail kWh reported in RRR as Dry core Transformer losses not included

6.2 Customer Number Forecast

Customer models were created for each customer class and are generally simple, containing employment and non-manufacturing employment as drivers and binary variables that capture shifts in the data. These models have adjusted R^2 ranging from 0.724 to 1.0 and low model MAPEs. Tables 10 and 11 below show the actual and forecast yearly average and year end customer numbers. One adjustment has been made in 2011 and 2012 for suite meters as follows: Residential class customer numbers were increased by 2,310 in 2011 and 500 in 2012 representing the anticipated take up of Hydro Ottawa's suite metering pilot project. The annual growth rate for 2012 in average customer numbers varies between 0% for the Large User class to 2.0% for Residential customers.

Table 10 – Average Customer/Connection Numbers

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	TOTAL	% Growth	StLgt	USL
2005	250,552	23,024	2,698	372	58	61	10	276,776		44,901	2,813
2006	254,245	23,026	2,733	429	60	64	11	280,568	1.4%	45,813	2,494
2007	258,262	23,182	2,687	468	64	66	11	284,740	1.5%	47,006	3,019
2008	262,786	23,306	2,700	494	64	67	11	289,428	1.6%	50,784	2,862
2009	267,225	23,312	2,675	546	58	67	11	293,894	1.5%	51,222	2,896
2010	271,603	23,434	2,648	578	53	66	12	298,394	1.5%	54,380	2,889
2011	276,903	23,545	2,643	589	54	67	12	303,812	1.8%	54,716	3,093
2012	282,648	23,636	2,667	589	54	67	12	309,673	1.9%	55,546	3,093

Table 11 – Year End Customer/Connection Numbers

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	TOTAL	% Growth	StLgt	USL
2005	252,268	23,050	2,714	451	61	64	11	278,619		46,355	2,510
2006	255,993	22,979	2,774	406	60	62	10	282,284	1.3%	44,932	2,485
2007	260,359	23,292	2,685	481	68	67	11	286,963	1.7%	49,722	2,855
2008	264,958	23,314	2,721	510	59	66	11	291,639	1.6%	50,971	2,885
2009	269,288	23,338	2,682	564	57	67	11	296,007	1.5%	52,861	2,848
2010	273,758	23,548	2,632	592	54	68	12	300,664	1.6%	54,353	3,084
2011	280,231	23,587	2,653	585	54	67	12	307,189	2.2%	55,051	3,093
2012	284,840	23,678	2,676	591	54	67	12	311,918	1.5%	56,001	3.093

As shown in Table 12, Hydro Ottawa is forecasting the following number of customers requiring standby capacity, for embedded generation. The number of customers requiring standby power forecasted in the 2008 Rate Application has not materialized. As a result, Hydro Ottawa has revised the 2012 Forecast to more accurately reflect the current situation.

Table 12 – Customers with Load Displacement Generation

Class	2008 Approved	2012 Forecast
GS > 50 < 1500 kW	3	0
GS > 1500 kW	5	2
Large Use	1	0
TOTAL	9	2

6.3 Demand Forecast

Table 13 shows class level billing demand history and forecast. The results are mostly in line with the class sales forecast that was used to drive the demand forecast models. Table 14 provides weather normal class level billing demand history and forecast.

The demand models have adjusted R^2 values ranging from 0.805 to 0.961. The model's MAPEs range from 0.76% for street lighting to 3.84% for GS 1000NI. Growth rates for 2011 peak demand range from -0.3% for the GS5000 class to -2.4% for the GS1000I class.

Table 13 –Actual/Forecast Class Demand Forecast in kW

Year	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	S/L	Total	Change
2005	4,789,887	1,773,952	797,327	1,753,347	1,129,428	103,797	10,347,738	
2006	4,481,680	1,866,191	811,301	1,752,702	1,180,104	105,451	10,197,429	-1.5%
2007	4,418,364	1,999,381	841,991	1,808,250	1,203,247	109,808	10,381,041	1.8%
2008	4,311,012	2,111,535	818,932	1,764,993	1,190,146	112,373	10,308,991	-0.7%
2009	4,187,823	2,267,003	780,521	1,765,293	1,150,430	113,406	10,264,476	-0.4%
2010	4,194,347	2,418,187	766,058	1,756,217	1,224,829	120,823	10,480,461	2.1%
2011	4,288,383	2,375,808	793,512	1,751,354	1,199,853	120,755	10,529,665	0.5%
2012	4,218,352	2,381,333	783,622	1,719,678	1,187,623	121,500	10,412,108	-1.1%

Table 14 – Weather Normal/Forecast Class Demand Forecast in kW

Year	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	S/L	Total	Change
2005	4,771,010	1,768,520	789,695	1,762,236	1,139,853	103,838	10,335,153	
2006	4,469,745	1,878,220	804,991	1,760,524	1,176,390	106,074	10,195,944	-1.3%
2007	4,355,149	1,981,384	831,802	1,784,983	1,191,837	110,785	10,255,939	0.6%
2008	4,304,704	2,123,939	818,602	1,774,162	1,191,967	111,963	10,325,337	0.7%
2009	4,216,300	2,268,409	790,846	1,769,671	1,152,054	113,544	10,310,825	-0.1%
2010	4,030,460	2,323,700	736,126	1,687,596	1,176,971	116,102	10,070,954	-2.3%
2011	4,288,383	2,375,808	793,512	1,751,354	1,199,853	120,755	10,529,665	4.6%
2012	4,218,352	2,381,333	783,622	1,719,678	1,187,623	121,500	10,412,108	-1.1%

The kWs for standby charges are forecasted as shown in Table 15.

Table 15 – Standby Customers for Embedded Generation, kW

Class	2008 Approved	2012 Forecast
GS > 50 < 1500 kW	15,000	0
GS > 1500 kW	144,960	86,400
Large Use	4,800	0
TOTAL	164,760	86,400

As shown in Table 12 above, there are no standby customers forecasts for the GS > 50 < 1500 kW and Large Use classes, therefore no kW are forecasted. The kWs for the GS > 1500 kW class have dropped due to the drop in forecasted customers from 5 to 2.

7.0 TRANSFORMER OWNERSHIP CREDIT

Hydro Ottawa is not proposing any change to the current Transformer Ownership Credit ("TOC") of $0.45/kW for customers who own their transformers. Table 16 shows TOC for 2008 Approved, 2008 Actual, 2009 Actual, 2010 Actual and 2011 Budget.

Table 16 –Transformer Ownership Credit

	2008 Approved		2008 Actual		2009 Actual		2010 Actual		2011 Budget		2012 Budget	
	MW	$000	MW	$000	MW	$000	MW	$000	MW	$000	MW	$000
TOTAL	2,575	$1,159	2,556	$1,150	2,515	$1,132	2,544	$1,145	2,604	$1,172	2,580	$1,161

The 2012 forecast for TOC of $1,161,065 has been added to the Base Revenue Requirement before the Revenue Deficiency/Sufficiency was calculated. This forecast breaks down by customer class as follows.

General Service 50-1,499 kW	$833,994
General Service 1,500-4,999 kW	$193,464
Large Use	$133,608
Total	$1,161,065

8.0 ECONOMIC VARIABLES

Gross Domestic Product ("GDP") and Real Personal Income ("RPI") are used to drive the sales models; population ("POP") and employment, both total ("Emp") and non-manufacturing employment ("NManEmp"), are used to drive the customer number models. Table 17 presents the major economic variables used in the forecast and their associated growth rates since 2003.

Table 17 – Economic Variables[1]

Year	GDP $M 2002	% Chg	RPI Per Capita $	% Chg	POP 000	% Chg	Emp 000	% Chg	NMan Emp 000	% Chg
2003	40,665		33,636		1,137		606		571	
2004	41,865	2.9%	33,056	-1.7%	1,146	0.8%	608	0.4%	571	0.0%
2005	43,035	2.8%	33,713	2.0%	1,156	0.9%	618	1.6%	580	1.6%
2006	44,446	3.3%	34,288	1.7%	1,166	0.9%	643	4.0%	601	3.6%
2007	45,550	2.5%	35,487	3.5%	1,178	1.0%	651	1.2%	607	1.0%
2008	45,887	0.7%	36,688	3.4%	1,210	2.7%	669	2.8%	631	4.0%
2009	45,510	-0.8%	36,907	0.6%	1,229	1.6%	659	-1.5%	623	-1.3%
2010	46,770	2.8%	36,329	-1.6%	1,242	1.0%	676	2.6%	647	3.9%
2011	47,888	2.4%	36,330	0.0%	1,251	0.7%	678	0.3%	647	0.0%
2012	49,003	2.3%	36,628	0.8%	1,261	0.8%	686	1.2%	654	1.1%

[1]From the Conference Board of Canada, December 21, 2010

System Energy				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	-204118.20	30717.18	-6.65	0.00%
BinT.Days	21075.51	878.91	23.98	0.00%
BinT.WkEndDays	-1778.59	762.37	-2.33	2.13%
Economics.GDP	3.85	0.43	9.04	0.00%
MWthrT.HDD8	275.27	4.23	65.15	0.00%
MWthrT.CDD18	922.19	25.02	36.86	0.00%
BinT.Yr01	12374.75	2361.67	5.24	0.00%
BinT.Yr02	6318.66	2223.68	2.84	0.53%
BinT.Aug03	-49381.94	6970.79	-7.08	0.00%
BinT.Mar	-11625.69	2364.96	-4.92	0.00%
BinT.Apr	-15204.21	2394.74	-6.35	0.00%
BinT.May	-21778.48	2599.26	-8.38	0.00%
BinT.Oct	-13855.27	2616.90	-5.30	0.00%
BinT.After06	-4762.04	2443.64	-1.95	5.37%
BinT.Jan08	31953.08	6891.55	4.64	0.00%

Regression Statistics	
Iterations	1
Adjusted Observations	132
Deg. of Freedom for Error	117
R-Squared	0.987
Adjusted R-Squared	0.985
AIC	17.724
BIC	18.052
F-Statistic	621.647
Prob (F-Statistic)	0
Log-Likelihood	-1,342.11
Model Sum of Squares	389,919,808,432
Sum of Squared Errors	5,241,904,177.45
Mean Squared Error	44,802,599.81
Std. Error of Regression	6,693.47
Mean Abs. Dev. (MAD)	5,037.41
Mean Abs. % Err. (MAPE)	0.78%
Durbin-Watson Statistic	1.812
Ljung-Box Statistic	27.12
Prob (Ljung-Box)	0.2988
Skewness	-0.031
Kurtosis	2.933
Jarque-Bera	0.046
Prob (Jarque-Bera)	0.9774

System Demand				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
PkWthrT.PKHDD10_Filled	6.67	0.83	8.03	0.00%
PkWthrT.PKCDD18_Filled	63.08	3.38	18.69	0.00%
MoFcstT.Ma_Energy	0.00	0.00	8.22	0.00%
MoFcstT.Sys_GWh	0.00	0.00	3.59	0.05%
BinT.Sep03	-69.76	43.09	-1.62	10.87%
BinT.Mar	-47.17	16.33	-2.89	0.48%
BinT.Apr	-78.21	17.27	-4.53	0.00%

Regression Statistics	
Iterations	1
Adjusted Observations	104
Deg. of Freedom for Error	97
R-Squared	0.918
Adjusted R-Squared	0.913
AIC	7.541
BIC	7.719
Log-Likelihood	-532.71
Model Sum of Squares	1,910,362.39
Sum of Squared Errors	171,258.13
Mean Squared Error	1,765.55
Std. Error of Regression	42.02
Mean Abs. Dev. (MAD)	32.97
Mean Abs. % Err. (MAPE)	2.74%
Durbin-Watson Statistic	1.688
Ljung-Box Statistic	30.39
Prob (Ljung-Box)	0.1722
Skewness	0.162
Kurtosis	3.167
Jarque-Bera	0.575
Prob (Jarque-Bera)	0.7502

Residential Customers				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	569590.10	649758.05	0.88	38.30%
Economics.Pop	3.49	17.31	0.20	84.08%
AR(1)	1.00	0.00	429.64	0.00%

Regression Statistics	
Iterations	33
Adjusted Observations	95
Deg. of Freedom for Error	92
R-Squared	1
Adjusted R-Squared	1
AIC	10.799
BIC	10.88
F-Statistic	98651.704
Prob (F-Statistic)	0
Log-Likelihood	-644.77
Model Sum of Squares	9,370,520,709.91
Sum of Squared Errors	4,369,351.31
Mean Squared Error	47,492.95
Std. Error of Regression	217.93
Mean Abs. Dev. (MAD)	142.61
Mean Abs. % Err. (MAPE)	0.06%
Durbin-Watson Statistic	2.629
Ljung-Box Statistic	42.35
Prob (Ljung-Box)	0.0118
Skewness	1.665
Kurtosis	9.689
Jarque-Bera	221.039
Prob (Jarque-Bera)	0

Residential Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	140709.23	2969.17	47.39	0.00%
MEconT.RPI_LagHDD18	0.00	0.00	10.57	0.00%
MEconT.RPI_Lag2HDD18	0.00	0.00	2.56	1.22%
MEconT.RPI_LagCDD18	0.01	0.00	5.29	0.00%
MEconT.RPI_Lag2CDD18	0.01	0.00	5.82	0.00%
BinT.Spr08	-12794.42	3869.72	-3.31	0.14%
BinT.Dec07	-66212.50	11967.75	-5.53	0.00%
BinT.Dec06	-32621.49	11610.09	-2.81	0.62%
BinT.Jun09	-28131.21	11972.73	-2.35	2.12%
BinT.Mar03	41202.02	11789.88	3.50	0.08%
BinT.Mar04	80164.92	11762.06	6.82	0.00%
BinT.Aug03	-37327.51	14966.73	-2.49	1.46%
BinT.Sep03	39676.68	14868.32	2.67	0.92%
MA(1)	-0.66	0.09	-7.70	0.00%

Regression Statistics	
Iterations	22
Adjusted Observations	96
Deg. of Freedom for Error	82
R-Squared	0.798
Adjusted R-Squared	0.766
AIC	19.303
BIC	19.677
F-Statistic	24.983
Prob (F-Statistic)	0
Log-Likelihood	-1,048.75
Model Sum of Squares	68,618,261,992.10
Sum of Squared Errors	17,324,990,440.74
Mean Squared Error	211,280,371.23
Std. Error of Regression	14,535.49
Mean Abs. Dev. (MAD)	10,226.08
Mean Abs. % Err. (MAPE)	5.49%
Durbin-Watson Statistic	1.936
Ljung-Box Statistic	54.45
Prob (Ljung-Box)	0.0004
Skewness	-0.033
Kurtosis	3.249
Jarque-Bera	0.264
Prob (Jarque-Bera)	0.8762

GS < 50 kW Customers				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	17824.37	321.77	55.40	0.00%
BinT.Fall03	622.32	36.61	17.00	0.00%
BinT.Aft04	-355.97	26.16	-13.61	0.00%
BinT.Aft05	-44.45	26.53	-1.68	9.73%
Res_Custs.Predicted	0.02	0.00	16.81	0.00%

Regression Statistics	
Iterations	1
Adjusted Observations	95
Deg. of Freedom for Error	90
R-Squared	0.887
Adjusted R-Squared	0.882
AIC	8.444
BIC	8.578
F-Statistic	177.144
Prob (F-Statistic)	0
Log-Likelihood	-530.88
Model Sum of Squares	3,127,888.48
Sum of Squared Errors	397,289.88
Mean Squared Error	4,414.33
Std. Error of Regression	66.44
Mean Abs. Dev. (MAD)	51.12
Mean Abs. % Err. (MAPE)	0.22%
Durbin-Watson Statistic	1.203
Ljung-Box Statistic	173.21
Prob (Ljung-Box)	0
Skewness	0.573
Kurtosis	3.981
Jarque-Bera	9.004
Prob (Jarque-Bera)	0.0111

GS < 50 kW Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	59857.04	1597.72	37.46	0.00%
MEconT.GDP_Lag2HDD18	0.00	0.00	9.86	0.00%
MEconT.GDP_Lag2CDD17	0.00	0.00	5.88	0.00%
BinT.Dec06	-12883.00	5182.33	-2.49	1.51%
BinT.Spr08	-8208.24	2103.85	-3.90	0.02%
BinT.Jun07	-8402.35	5125.72	-1.64	10.53%
BinT.Dec07	-21283.59	5154.00	-4.13	0.01%
BinT.Apr07	-13900.94	5386.96	-2.58	1.18%
BinT.Spr09	-6972.96	2089.64	-3.34	0.13%
BinT.AftFeb04	-6867.23	1234.71	-5.56	0.00%
BinT.Apr03	-35007.03	5782.98	-6.05	0.00%
BinT.Spr10	-8247.44	2052.33	-4.02	0.01%
BinT.Feb10	-8741.62	5262.41	-1.66	10.08%
BinT.Feb09	-8925.04	5311.59	-1.68	9.70%
BinT.Fall10	-5397.43	3218.34	-1.68	9.76%
BinT.Jul04	-17595.93	5221.49	-3.37	0.12%
BinT.Mar04	16596.80	5436.47	3.05	0.31%
BinT.Nov04	13407.14	5209.19	2.57	1.20%
AR(1)	-0.72	0.08	-8.89	0.00%

Regression Statistics	
Iterations	9.00
Adjusted Observations	95.00
Deg. of Freedom for Error	76.00
R-Squared	0.77
Adjusted R-Squared	0.72
AIC	17.64
BIC	18.15
F-Statistic	14.32
Prob (F-Statistic)	0.00
Log-Likelihood	-953.48
Model Sum of Squares	9847463518.09
Sum of Squared Errors	2903613757.54
Mean Squared Error	38205444.18
Std. Error of Regression	6181.06
Mean Abs. Dev. (MAD)	4395.42
Mean Abs. % Err. (MAPE)	0.07
Durbin-Watson Statistic	2.21
Ljung-Box Statistic	44.98
Prob (Ljung-Box)	0.01
Skewness	-0.22
Kurtosis	3.18
Jarque-Bera	0.89
Prob (Jarque-Bera)	0.64

GS > 50 < 1000 kW Non Interval Customers				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	1623.36	1244.91	1.30	19.53%
Economics.Emp	1.50	1.90	0.79	43.18%
BinT.AftSep03	27.35	62.55	0.44	66.29%
BinT.Spring06	103.71	50.02	2.07	4.07%
BinT.AftJun06	2.42	61.70	0.04	96.88%
BinT.Yr05	72.09	50.21	1.44	15.42%
BinT.Aug03	178.67	43.85	4.08	0.01%
AR(1)	0.95	0.02	45.40	0.00%

Regression Statistics	
Iterations	16
Adjusted Observations	107
Deg. of Freedom for Error	99
R-Squared	0.943
Adjusted R-Squared	0.939
AIC	8.266
BIC	8.465
F-Statistic	235.424
Prob (F-Statistic)	0
Log-Likelihood	-586.04
Model Sum of Squares	5,962,982.01
Sum of Squared Errors	358,220.64
Mean Squared Error	3,618.39
Std. Error of Regression	60.15
Mean Abs. Dev. (MAD)	27.79
Mean Abs. % Err. (MAPE)	0.97%
Durbin-Watson Statistic	1.461
Ljung-Box Statistic	25.1
Prob (Ljung-Box)	0.4003
Skewness	-4.032
Kurtosis	21.748
Jarque-Bera	1856.985
Prob (Jarque-Bera)	0

GS > 50 < 1000 kW Non Interval Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	70086.09	13487.52	5.20	0.00%
Sales.GS1000NI_MWh	2.04	0.09	22.48	0.00%
BinT.Jan	-9848.28	8097.52	-1.22	22.73%
BinT.Feb	-38887.39	7827.74	-4.97	0.00%
BinT.Jun	39566.13	7736.52	5.11	0.00%
BinT.Oct	17027.96	7667.07	2.22	2.90%
BinT.Nov	15145.33	8128.31	1.86	6.59%
BinT.Apr03	-58259.35	20863.31	-2.79	0.65%
BinT.Nov03	137874.31	21540.99	6.40	0.00%
BinT.Dec03	-118073.37	20381.55	-5.79	0.00%
BinT.Apr04	109652.15	20373.55	5.38	0.00%
BinT.May04	-124237.38	20361.90	-6.10	0.00%

Regression Statistics	
Iterations	1.00
Adjusted Observations	96.00
Deg. of Freedom for Error	84.00
R-Squared	0.90
Adjusted R-Squared	0.89
AIC	19.94
BIC	20.26
F-Statistic	67.80
Prob (F-Statistic)	0.00
Log-Likelihood	-1081.19
Model Sum of Squares	302377816034.31
Sum of Squared Errors	34055886993.04
Mean Squared Error	405427226.11
Std. Error of Regression	20135.22
Mean Abs. Dev. (MAD)	14941.19
Mean Abs. % Err. (MAPE)	0.04
Durbin-Watson Statistic	2.37
Ljung-Box Statistic	15.62
Prob (Ljung-Box)	0.90
Skewness	-0.16
Kurtosis	2.56
Jarque-Bera	1.18
Prob (Jarque-Bera)	0.55

GS > 50 < 1000 kW Interval Customers				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
Economics.Emp	0.83	0.08	9.99	0.00%
BinT.AftMay05	6.29	5.25	1.20	23.42%
BinT.Aft05	0.13	5.29	0.03	98.02%
AR(1)	0.99	0.01	140.19	0.00%

Regression Statistics	
Iterations	24
Adjusted Observations	95
Deg. of Freedom for Error	91
R-Squared	0.997
Adjusted R-Squared	0.997
AIC	3.343
BIC	3.45
Log-Likelihood	-289.58
Model Sum of Squares	769,716.05
Sum of Squared Errors	2,470.90
Mean Squared Error	27.15
Std. Error of Regression	5.21
Mean Abs. Dev. (MAD)	3.72
Mean Abs. % Err. (MAPE)	0.87%
Durbin-Watson Statistic	1.337
Ljung-Box Statistic	27.49
Prob (Ljung-Box)	0.2823
Skewness	1.147
Kurtosis	5.569
Jarque-Bera	46.96
Prob (Jarque-Bera)	0

GS > 50 < 1000 kW Interval Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	-17515.37	8983.58	-1.95	5.59%
BinT.TrendVar	2790.82	1339.04	2.08	4.14%
Sales.GS1000I_MWh	1.75	0.27	6.42	0.00%
BinT.Jan	-5808.86	3398.32	-1.71	9.26%
BinT.Feb	-3351.15	3352.58	-1.00	32.15%
BinT.Apr	-2119.15	3343.22	-0.63	52.86%
BinT.May	12678.80	3917.88	3.24	0.20%
BinT.Jun	20014.94	3795.19	5.27	0.00%
BinT.Jul	10902.11	3344.15	3.26	0.18%
BinT.Sep	11005.30	3319.75	3.32	0.16%
BinT.Oct	9806.69	3478.58	2.82	0.65%
BinT.Nov	1610.84	3726.33	0.43	66.71%

Regression Statistics	
Iterations	1
Adjusted Observations	72
Deg. of Freedom for Error	60
R-Squared	0.911
Adjusted R-Squared	0.894
AIC	17.869
BIC	18.249
F-Statistic	55.713
Prob (F-Statistic)	0
Log-Likelihood	-733.45
Model Sum of Squares	30,352,777,675.99
Sum of Squared Errors	2,971,690,682.00
Mean Squared Error	49,528,178.03
Std. Error of Regression	7,037.63
Mean Abs. Dev. (MAD)	4,763.59
Mean Abs. % Err. (MAPE)	2.72%
Durbin-Watson Statistic	2.134
Ljung-Box Statistic	29.22
Prob (Ljung-Box)	0.212
Skewness	0.555
Kurtosis	4.507
Jarque-Bera	10.503
Prob (Jarque-Bera)	0.0052

GS > 1000 < 5000 kW Customers				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
Simple	0.85	0.12	7.23	0

Regression Statistics	
Iterations	11
Adjusted Observations	72
Deg. of Freedom for Error	71
R-Squared	0.837
Adjusted R-Squared	0.837
AIC	1.29
BIC	1.321
Log-Likelihood	-147.59
Model Sum of Squares	1,302
Sum of Squared Errors	254
Mean Squared Error	3.58
Std. Error of Regression	1.89
Mean Abs. Dev. (MAD)	0.74
Mean Abs. % Err. (MAPE)	1.26%
Durbin-Watson Statistic	2.02
Durbin-H Statistic	0
Ljung-Box Statistic	10.09
Prob (Ljung-Box)	0.9942
Skewness	-4.376
Kurtosis	31.45
Jarque-Bera	2658
Prob (Jarque-Bera)	0

GS > 1000 < 5000 kW Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	4591.01	3486.17	1.32	19.15%
BinT.TrendVar	434.34	130.63	3.33	0.13%
Sales.GS1500_MWh	1.76	0.11	16.60	0.00%
BinT.Jan	-2403.50	1101.85	-2.18	3.20%
BinT.Feb	-2523.17	1101.15	-2.29	2.45%
BinT.Apr	-4264.82	1100.41	-3.88	0.02%
BinT.May	4188.89	1157.31	3.62	0.05%
BinT.Jun	4336.13	1173.25	3.70	0.04%
BinT.Jul	1510.88	1100.70	1.37	17.36%
BinT.Oct	1525.03	1102.83	1.38	17.04%
BinT.Nov	2556.36	1122.66	2.28	2.54%
BinT.Jun03	-8434.54	3026.08	-2.79	0.66%
BinT.Sep03	6576.04	2850.75	2.31	2.36%

Regression Statistics	
Iterations	1
Adjusted Observations	96
Deg. of Freedom for Error	83
R-Squared	0.829
Adjusted R-Squared	0.805
AIC	15.978
BIC	16.325
F-Statistic	33.583
Prob (F-Statistic)	0
Log-Likelihood	-890.17
Model Sum of Squares	3,091,288,944.91
Sum of Squared Errors	636,667,037.51
Mean Squared Error	7,670,687.20
Std. Error of Regression	2,769.60
Mean Abs. Dev. (MAD)	1,836.81
Mean Abs. % Err. (MAPE)	2.88%
Durbin-Watson Statistic	2.402
Ljung-Box Statistic	36.31
Prob (Ljung-Box)	0.0512
Skewness	-0.078
Kurtosis	9.04
Jarque-Bera	146.02
Prob (Jarque-Bera)	0

GS > 1500 < 5000 Customers				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	40.97	7.28	5.63	0.00%
MEconT.NManEmp	0.04	0.01	2.89	0.48%
BinT.Bef06	-1.53	1.73	-0.89	37.86%
BinT.NManEmpAftJun06	0.01	0.00	1.69	9.39%

Regression Statistics	
Iterations	1
Adjusted Observations	96
Deg. of Freedom for Error	92
R-Squared	0.764
Adjusted R-Squared	0.756
AIC	1.158
BIC	1.265
F-Statistic	99.102
Prob (F-Statistic)	0
Log-Likelihood	-187.79
Model Sum of Squares	908.5
Sum of Squared Errors	281.13
Mean Squared Error	3.06
Std. Error of Regression	1.75
Mean Abs. Dev. (MAD)	1.33
Mean Abs. % Err. (MAPE)	2.15%
Durbin-Watson Statistic	0.496
Ljung-Box Statistic	195.66
Prob (Ljung-Box)	0
Skewness	-0.529
Kurtosis	3.343
Jarque-Bera	4.95
Prob (Jarque-Bera)	0.0842

GS > 1500 < 5000 Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	21502.43	10637.38	2.02	4.65%
BinT.TrendVar	-801.70	259.24	-3.09	0.27%
Sales.GS5000_MWh	1.91	0.17	11.08	0.00%
BinT.Feb	-306.93	2160.79	-0.14	88.74%
BinT.Mar	1471.29	2149.14	0.69	49.55%
BinT.May	9700.63	2154.01	4.50	0.00%
BinT.Jun	17038.78	2268.86	7.51	0.00%
BinT.Jul	14411.07	2275.10	6.33	0.00%
BinT.Aug	13180.70	2428.59	5.43	0.00%
BinT.Sep	13874.89	2266.41	6.12	0.00%
BinT.Oct	11776.31	2162.80	5.45	0.00%
BinT.Nov	12175.57	2150.13	5.66	0.00%
BinT.Jun03	-31644.38	5709.15	-5.54	0.00%

Regression Statistics	
Iterations	1
Adjusted Observations	96
Deg. of Freedom for Error	83
R-Squared	0.849
Adjusted R-Squared	0.827
AIC	17.261
BIC	17.609
F-Statistic	38.863
Prob (F-Statistic)	0
Log-Likelihood	-951.76
Model Sum of Squares	12,904,720,852.32
Sum of Squared Errors	2,296,749,935.43
Mean Squared Error	27,671,685.97
Std. Error of Regression	5,260.39
Mean Abs. Dev. (MAD)	3,820.28
Mean Abs. % Err. (MAPE)	2.59%
Durbin-Watson Statistic	2.222
Ljung-Box Statistic	30.64
Prob (Ljung-Box)	0.1646
Skewness	0.279
Kurtosis	3.253
Jarque-Bera	1.501
Prob (Jarque-Bera)	0.4722

Large Use Customers				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	2.58	1.24	2.07	4.11%
MEconT.NManEmp	0.02	0.00	6.79	0.00%
BinT.AftFeb04	-1.11	0.11	-9.71	0.00%
BinT.AftJun06	0.49	0.12	3.92	0.02%

Regression Statistics	
Iterations	1
Adjusted Observations	96
Deg. of Freedom for Error	92
R-Squared	0.734
Adjusted R-Squared	0.725
AIC	-2.19
BIC	-2.08
F-Statistic	84.592
Prob (F-Statistic)	0
Log-Likelihood	-27.33
Model Sum of Squares	27.4
Sum of Squared Errors	9.93
Mean Squared Error	0.11
Std. Error of Regression	0.33
Mean Abs. Dev. (MAD)	0.24
Mean Abs. % Err. (MAPE)	2.17%
Durbin-Watson Statistic	0.253
Ljung-Box Statistic	238.92
Prob (Ljung-Box)	0
Skewness	-0.668
Kurtosis	4.538
Jarque-Bera	16.599
Prob (Jarque-Bera)	0.0002

Large Use Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	27008.04	8233.84	3.28	0.15%
Sales.GSLrg_MWh	1.22	0.16	7.78	0.00%
BinT.Feb	-2145.69	1726.75	-1.24	21.75%
BinT.Apr	-2257.91	1727.48	-1.31	19.48%
BinT.May	1135.94	1727.23	0.66	51.26%
BinT.Jun	10805.69	1827.82	5.91	0.00%
BinT.Jul	11004.81	1927.95	5.71	0.00%
BinT.Aug	13228.40	2270.57	5.83	0.00%
BinT.Sep	10667.52	1963.09	5.43	0.00%
BinT.Oct	7600.13	1831.27	4.15	0.01%
BinT.Nov	4074.73	1726.53	2.36	2.06%
BinT.Jun03	-15963.04	4520.61	-3.53	0.07%

Regression Statistics	
Iterations	1
Adjusted Observations	96
Deg. of Freedom for Error	84
R-Squared	0.86
Adjusted R-Squared	0.84
AIC	16.82
BIC	17.14
F-Statistic	44.86
Prob (F-Statistic)	0.00
Log-Likelihood	-931.35
Model Sum of Squares	8818483659.05
Sum of Squared Errors	1501313807.90
Mean Squared Error	17872783.43
Std. Error of Regression	4227.62
Mean Abs. Dev. (MAD)	3035.56
Mean Abs. % Err. (MAPE)	0.03
Durbin-Watson Statistic	2.14
Ljung-Box Statistic	32.56
Prob (Ljung-Box)	0.11
Skewness	0.66
Kurtosis	3.80
Jarque-Bera	9.47
Prob (Jarque-Bera)	0.01

Streetlighting Connections				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	-67364.88	9900.18	-6.80	0.00%
BinT.AftOct06	-63.10	304.03	-0.21	83.60%
Economics.Pop	97.83	8.41	11.63	0.00%
AR(1)	0.91	0.04	22.57	0.00%

Regression Statistics	
Iterations	12
Adjusted Observations	103
Deg. of Freedom for Error	99
R-Squared	0.99
Adjusted R-Squared	0.99
AIC	11.43
BIC	11.54
F-Statistic	5323.52
Prob (F-Statistic)	0.00
Log-Likelihood	-731.00
Model Sum of Squares	1420662306.56
Sum of Squared Errors	8806547.18
Mean Squared Error	88955.02
Std. Error of Regression	298.25
Mean Abs. Dev. (MAD)	158.37
Mean Abs. % Err. (MAPE)	0.00
Durbin-Watson Statistic	1.42
Ljung-Box Statistic	36.31
Prob (Ljung-Box)	0.05
Skewness	3.67
Kurtosis	20.33
Jarque-Bera	1519.91
Prob (Jarque-Bera)	0

Streetlighting Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
CONST	4451.23	237.94	18.71	0.00%
BinT.TrendVar	276.25	15.44	17.89	0.00%
BinT.AftJul06	-240.20	65.96	-3.64	0.05%
BinT.Jul07	2228.96	67.23	33.15	0.00%
MA(1)	0.79	0.07	11.09	0.00%

Regression Statistics	
Iterations	12
Adjusted Observations	84
Deg. of Freedom for Error	79
R-Squared	0.96
Adjusted R-Squared	0.96
AIC	9.42
BIC	9.56
F-Statistic	509.13
Prob (F-Statistic)	0.00
Log-Likelihood	-509.77
Model Sum of Squares	23672330.42
Sum of Squared Errors	918291.13
Mean Squared Error	11623.94
Std. Error of Regression	107.81
Mean Abs. Dev. (MAD)	80.04
Mean Abs. % Err. (MAPE)	0.01
Durbin-Watson Statistic	1.38
Ljung-Box Statistic	84.60
Prob (Ljung-Box)	0.00
Skewness	1.41
Kurtosis	7.14
Jarque-Bera	87.75
Prob (Jarque-Bera)	0

Unmetered Scattered Load Connections				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
Simple	1.17	0.12	10.00	0

Regression Statistics	
Iterations	11
Adjusted Observations	72
Deg. of Freedom for Error	71
R-Squared	0.724
Adjusted R-Squared	0.724
AIC	9.209
BIC	9.241
Log-Likelihood	-432.690
Model Sum of Squares	1831800.000
Sum of Squared Errors	699343.000
Mean Squared Error	9849.900
Std. Error of Regression	99.250
Mean Abs. Dev. (MAD)	32.370
Mean Abs. % Err. (MAPE)	0.011
Durbin-Watson Statistic	2.037
Durbin-H Statistic	0.000
Ljung-Box Statistic	25.280
Prob (Ljung-Box)	0.391
Skewness	2.168
Kurtosis	22.195
Jarque-Bera	1161.800
Prob (Jarque-Bera)	0.000

Unmetered Scattered Load Sales				
Variable	**Coefficient**	**StdErr**	**T-Stat**	**P-Value**
Simple	0.692	0.128	5.39	0

Regression Statistics	
Iterations	20
Adjusted Observations	55
Deg. of Freedom for Error	54
R-Squared	-0.027
Adjusted R-Squared	-0.027
AIC	11.773
BIC	11.809
Log-Likelihood	-400.79
Model Sum of Squares	-181,107
Sum of Squared Errors	6,875,586
Mean Squared Error	127,325.67
Std. Error of Regression	356.83
Mean Abs. Dev. (MAD)	205.1
Mean Abs. % Err. (MAPE)	12.46%
Durbin-Watson Statistic	1.89
Ljung-Box Statistic	22.48
Prob (Ljung-Box)	0.5505
Skewness	-0.801
Kurtosis	7.758
Jarque-Bera	57.8
Prob (Jarque-Bera)	0

VARIANCE ANALYSIS

1.0 INTRODUCTION

The Attachment Y to this Exhibit provides throughput revenue showing customer count by rate class, volumes (in kWhs and kWs), rates and revenues for the following years:

- 2008 Board-approved
- 2008 Actual
- 2008 Actual weather normalized
- 2009 Actual
- 2009 Actual weather normalized
- 2010 Actual
- 2010 Actual weather normalized
- 2011 Forecast
- 2012 Forecast

The throughput revenue for 2012 is calculated using the load forecast provided in Exhibit C1-1-1 and the rates established in Exhibit H1-2-1, before adjustments for cost allocation. Table 1 below summarizes the key inputs for each scenario and the resulting Distribution Revenue.

Table 1 – Summary of Throughput Revenue

	2008 Approved	2008 Actual	2008 Weather Normal	2009 Actual	2009 Weather Normal	2010 Actual	2010 Weather Normal	2011 Forecast	2012 Forecast
Year End Customer Numbers	293,221	291,639	N/A	296,007	N/A	300,664	N/A	307,189	311,918
MWh sales	3,053,111	2,989,388	3,016,185	3,007,550	3,021,716	3,015,964	3,056,869	3,058,539	3,045,430
MW sales	10,571	10,309	10,325	10,264	10,311	10,481	10,387	10,530	10,412
Standby MW sales	0	0	0	0	0	0	0	79	86
Distribution Revenue without Smart Meters ($M)	$138.4	$130.8	$131.4	$137.5	$137.9	$139.6	$140.2	$141.2	$158.2
Smart Meter Adder ($M)	$4	$5.9	$6	$5.3	$5.3	$6	$6	$5.5	$1.7
TOTAL ($M)	$142.3	$136.7	$137.5	$142.8	$143.2	$145.6	$146.2	$146.7	$159.9

The following Table 2 shows weather normalized ("WN") average historical actual consumption per customer for 5 historic years, 2008 Ontario Energy Board Approved and forecast average consumption for 2011 and 2012. The most significant net change has been in the Residential class where average monthly consumption has dropped by 3.1 percent from 2006 to 2010 and is forecasted to continue to fall by another 4.8 percent in 2011 and 2012. The primary reason for this is the Conservation and Demand Management Programs that have been introduced and the 'culture of conservation' that is starting to take hold.

Table 2 – Average Monthly Consumption

kWh or kW	2006 WN	2007 WN	2008 Approved	2008 WN	2009 WN	2010 WN	2011 Forecast	2012 Forecast
RESIDENTIAL	736	728	714	710	705	713	684	669
GENERAL SERVICE < 50 KW	2,773	2,667	2,802	2,700	2,646	2,546	2,714	2,682
GENERAL SERVICE 50-1499 KW	185	184	186	185	185	186	189	186
GENERAL SERVICE≥1500 KW	2,298	1,850	1,808	2,215	2,218	2,186	2,178	2,139
LARGE USE	9,263	9,029	8,844	9,030	8,728	8,453	8,332	8,247
STREET LIGHTING	0.19	0.20	0.19	0.18	0.18	0.18	0.18	0.18
UNMETERED SCATTERED LOAD		591	542	631	569	490	469	463

Attachment Y - Throughput Revenue

2008 Approved Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	261,450	261,914	262,388	262,862	263,336	263,821	264,305	264,789	265,283	265,778	266,267	266,766	264,080
GENERAL SERVICE <50KW	23,048	23,049	23,049	23,050	23,050	23,051	23,052	23,052	23,053	23,054	23,054	23,055	23,051
GENERAL SERVICE 50-1500KW	3,284	3,285	3,288	3,290	3,292	3,295	3,297	3,299	3,301	3,303	3,305	3,307	3,296
GENERAL SERVICE 1500-5000 KW	80	80	81	81	81	81	81	81	81	82	82	82	81
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	46,905	46,960	47,017	47,073	47,130	47,188	47,246	47,304	47,363	47,422	47,480	47,540	47,219
UNMETERED SCATTERED LOADS	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115
STANDBY 50-1500 KW	3	3	3	3	3	3	3	3	3	3	3	3	3
STANDBY 1500-5000 KW	5	5	5	5	5	5	5	5	5	5	5	5	5
STANDBY LARGE USE	1	1	1	1	1	1	1	1	1	1	1	1	1
kWh/kW Sales													
RESIDENTIAL	239,346,821	215,433,866	201,884,078	162,146,551	152,275,831	170,993,349	207,369,854	187,521,874	151,076,648	161,122,432	184,294,716	223,795,188	2,257,261,208
GENERAL SERVICE <50KW	74,491,078	68,936,559	67,025,482	59,007,189	58,844,572	61,518,664	66,462,581	64,560,904	59,218,194	59,853,594	63,819,973	71,810,790	775,549,580
GENERAL SERVICE 50-1500KW	629,031	629,339	616,922	634,446	598,504	603,623	591,011	621,783	605,956	605,684	620,978	616,134	7,373,411
GENERAL SERVICE 1500-5000 KW	138,663	134,430	140,004	137,480	145,185	150,189	155,965	161,711	161,716	150,329	148,050	134,110	1,757,833
LARGE USERS	90,331	88,109	89,775	88,327	92,253	103,361	108,759	108,997	107,691	102,737	97,020	90,035	1,167,396
STREET LIGHTING	8,931	8,932	8,932	8,933	8,934	8,935	8,936	8,936	8,937	8,938	8,939	8,940	107,223
UNMETERED SCATTERED LOADS	1,676,231	1,619,424	1,658,512	1,634,696	1,737,029	1,730,682	1,702,684	1,748,330	1,765,869	1,688,625	1,658,993	1,679,279	20,300,353
STANDBY 50-1500 KW	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
STANDBY 1500-5000 KW	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	144,960
STANDBY LARGE USE	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Rates - Fixed Monthly													
RESIDENTIAL	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	
GENERAL SERVICE <50KW	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	
GENERAL SERVICE 50-1500KW	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	
GENERAL SERVICE 1500-5000 KW	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	
LARGE USERS	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	
STREET LIGHTING	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	
UNMETERED SCATTERED LOADS	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	
STANDBY 50-1500 KW	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	
STANDBY 1500-5000 KW	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	
STANDBY LARGE USE	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	$ 106.38	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	$ 0.021	
GENERAL SERVICE <50KW	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	$ 0.018	
GENERAL SERVICE 50-1500KW	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 2.992	
GENERAL SERVICE 1500-5000 KW	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.857	
LARGE USERS	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.735	
STREET LIGHTING	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.404	
UNMETERED SCATTERED LOADS	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	
STANDBY 50-1500 KW	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	$ 1.4196	
STANDBY 1500-5000 KW	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	$ 1.3022	
STANDBY LARGE USE	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	$ 1.4451	
Revenue													
RESIDENTIAL	$ 7,102,794	$ 6,616,475	$ 6,342,686	$ 5,532,048	$ 5,333,680	$ 5,721,456	$ 6,471,242	$ 6,068,425	$ 5,325,450	$ 5,535,541	$ 6,014,683	$ 6,828,638	$ 72,893,118
GENERAL SERVICE <50KW	$ 1,698,072	$ 1,596,434	$ 1,561,470	$ 1,414,745	$ 1,411,778	$ 1,460,723	$ 1,551,207	$ 1,516,415	$ 1,418,653	$ 1,430,291	$ 1,502,885	$ 1,649,127	$ 18,211,800
GENERAL SERVICE 50-1500KW	$ 2,694,287	$ 2,695,638	$ 2,659,055	$ 2,712,059	$ 2,605,106	$ 2,621,004	$ 2,583,860	$ 2,676,507	$ 2,629,606	$ 2,629,240	$ 2,675,450	$ 2,661,390	$ 31,843,203
GENERAL SERVICE 1500-5000 KW	$ 715,547	$ 704,128	$ 720,652	$ 714,037	$ 736,647	$ 751,505	$ 768,604	$ 785,579	$ 786,191	$ 754,251	$ 748,334	$ 709,101	$ 8,894,576
LARGE USERS	$ 405,986	$ 399,910	$ 404,466	$ 400,506	$ 411,244	$ 441,627	$ 456,392	$ 457,043	$ 453,469	$ 439,919	$ 424,283	$ 405,178	$ 5,100,025
STREET LIGHTING	$ 52,912	$ 52,942	$ 52,972	$ 53,001	$ 53,031	$ 53,062	$ 53,092	$ 53,123	$ 53,154	$ 53,185	$ 53,215	$ 53,247	$ 636,936
UNMETERED SCATTERED LOADS	$ 45,555	$ 44,430	$ 45,204	$ 44,733	$ 46,759	$ 46,633	$ 46,079	$ 46,982	$ 47,330	$ 45,800	$ 45,214	$ 45,615	$ 550,334
STANDBY 50-1500 KW	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 2,094	$ 25,124
STANDBY 1500-5000 KW	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 16,262	$ 195,150
STANDBY LARGE USE	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 8,213
TOTAL													$ 138,358,477
Smart Meter Adder	$ 328,176	$ 328,707	$ 329,251	$ 329,795	$ 330,339	$ 330,895	$ 331,450	$ 332,006	$ 332,572	$ 333,139	$ 333,699	$ 334,272	$ 3,974,301
Total with Smart Meters													$ 142,332,778

Attachment Y - Throughput Revenue

2008 Actual Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	260,827	261,199	261,451	261,864	262,172	262,501	262,992	263,242	263,324	264,257	264,641	264,958	262,786
GENERAL SERVICE <50KW	23,297	23,291	23,271	23,272	23,267	23,317	23,322	23,324	23,332	23,344	23,323	23,314	23,306
GENERAL SERVICE 50-1000KW NONI	2,704	2,705	2,715	2,720	2,723	2,676	2,681	2,680	2,681	2,691	2,699	2,721	2,700
GENERAL SERVICE 50-1000KW INT	480	483	477	480	483	484	502	508	506	506	509	510	494
GENERAL SERVICE 1000-1500KW	68	70	70	70	70	71	58	60	59	59	59	59	64
GENERAL SERVICE 1500-5000 KW	67	67	67	68	67	67	66	68	66	66	66	66	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,702	50,707	50,711	50,684	50,838	50,729	50,729	50,729	50,788	50,842	50,979	50,971	50,784
UNMETERED SCATTERED LOADS	2,859	2,859	2,859	2,858	2,859	2,859	2,859	2,859	2,859	2,858	2,868	2,885	2,862
kWh/kW Sales													
RESIDENTIAL	202,756,761	214,357,455	214,740,933	203,003,187	165,954,806	145,446,060	162,260,096	189,276,602	184,128,292	173,018,057	184,087,933	187,048,471	2,226,078,653
GENERAL SERVICE <50KW	63,357,472	74,848,659	58,401,766	66,602,023	59,409,519	59,229,677	54,854,529	61,944,950	60,397,446	60,124,465	60,081,988	62,762,756	742,015,251
GENERAL SERVICE 50-1000KW NONI	367,093	321,804	431,062	350,263	357,256	377,926	333,857	353,137	340,863	342,842	350,423	384,486	4,311,012
GENERAL SERVICE 50-1000KW INT	167,944	162,643	163,164	159,653	181,006	169,265	202,937	192,015	181,306	180,471	168,089	183,041	2,111,535
GENERAL SERVICE 1000-1500KW	72,084	70,286	72,787	67,926	75,289	73,114	60,595	69,863	63,496	65,367	62,637	65,489	818,932
GENERAL SERVICE 1500-5000 KW	140,330	139,793	141,217	135,335	151,172	146,825	161,435	169,305	148,132	145,024	140,063	146,364	1,764,993
LARGE USERS	93,402	90,400	91,539	89,994	98,756	96,997	109,619	125,910	107,081	99,782	92,017	94,649	1,190,146
STREET LIGHTING	9,282	9,444	9,330	9,326	9,398	9,342	9,353	9,358	9,361	9,386	9,408	9,384	112,373
UNMETERED SCATTERED LOADS	1,526,524	1,422,998	1,600,312	1,461,394	1,563,794	2,611,004	2,478,030	2,572,659	1,462,163	1,562,869	1,463,149	1,569,630	21,294,526
Rates - Fixed Monthly													
RESIDENTIAL	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	
GENERAL SERVICE <50KW	$ 8.56	$ 8.56	$ 8.56	$ 8.56	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	
GENERAL SERVICE 50-1000KW NONI	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	
GENERAL SERVICE 50-1000KW INT	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	
GENERAL SERVICE 1000-1500KW	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	
GENERAL SERVICE 1500-5000 KW	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	
LARGE USERS	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	
STREET LIGHTING	$ 0.32	$ 0.32	$ 0.32	$ 0.32	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	
UNMETERED SCATTERED LOADS	$ 4.28	$ 4.28	$ 4.28	$ 4.28	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	
GENERAL SERVICE <50KW	$ 0.0180	$ 0.0180	$ 0.0180	$ 0.0180	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	
GENERAL SERVICE 50-1000KW NONI	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	
GENERAL SERVICE 50-1000KW INT	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	
GENERAL SERVICE 1000-1500KW	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	
GENERAL SERVICE 1500-5000 KW	$ 2.3357	$ 2.3357	$ 2.3357	$ 2.3357	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	
LARGE USERS	$ 2.5918	$ 2.5918	$ 2.5918	$ 2.5918	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	
STREET LIGHTING	$ 2.4671	$ 2.4671	$ 2.4671	$ 2.4671	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	
UNMETERED SCATTERED LOADS	$ 0.0191	$ 0.0191	$ 0.0191	$ 0.0191	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	
Revenue													
RESIDENTIAL	$ 5,666,651	$ 5,881,734	$ 5,890,642	$ 5,678,938	$ 5,604,318	$ 5,186,653	$ 5,535,465	$ 6,091,403	$ 5,986,552	$ 5,766,629	$ 5,996,787	$ 6,060,141	$ 69,345,912
GENERAL SERVICE <50KW	$ 1,339,857	$ 1,546,647	$ 1,250,432	$ 1,398,045	$ 1,425,264	$ 1,422,699	$ 1,342,707	$ 1,472,490	$ 1,444,287	$ 1,439,466	$ 1,438,384	$ 1,487,311	$ 17,007,587
GENERAL SERVICE 50-1000KW NONI	$ 1,603,671	$ 1,488,599	$ 1,769,276	$ 1,564,776	$ 1,742,483	$ 1,792,696	$ 1,662,086	$ 1,719,519	$ 1,683,048	$ 1,691,441	$ 1,716,101	$ 1,823,453	$ 20,257,150
GENERAL SERVICE 50-1000KW INT	$ 546,383	$ 533,628	$ 533,469	$ 525,272	$ 661,024	$ 626,144	$ 731,335	$ 700,146	$ 667,610	$ 665,113	$ 628,811	$ 673,791	$ 7,492,725
GENERAL SERVICE 1000-1500KW	$ 200,370	$ 196,286	$ 202,654	$ 190,276	$ 242,567	$ 236,308	$ 195,636	$ 223,859	$ 204,564	$ 210,160	$ 201,993	$ 210,526	$ 2,515,199
GENERAL SERVICE 1500-5000 KW	$ 594,287	$ 593,032	$ 596,360	$ 586,598	$ 698,461	$ 686,041	$ 723,808	$ 754,251	$ 685,799	$ 676,917	$ 662,742	$ 680,747	$ 7,939,044
LARGE USERS	$ 400,993	$ 393,212	$ 396,165	$ 392,159	$ 429,032	$ 424,220	$ 458,743	$ 503,303	$ 451,801	$ 431,836	$ 410,598	$ 417,798	$ 5,109,860
STREET LIGHTING	$ 39,125	$ 39,526	$ 39,245	$ 39,227	$ 56,391	$ 56,148	$ 56,183	$ 56,201	$ 56,241	$ 56,353	$ 56,492	$ 56,407	$ 607,540
UNMETERED SCATTERED LOADS	$ 41,393	$ 39,416	$ 42,802	$ 40,145	$ 42,313	$ 63,048	$ 60,415	$ 62,289	$ 40,301	$ 42,291	$ 40,356	$ 42,532	$ 557,302
TOTAL													$ 130,832,321
Smart Meter Adder	$ 500,170	$ 500,817	$ 501,228	$ 501,964	$ 329,224	$ 503,081	$ 503,960	$ 504,414	$ 504,563	$ 506,225	$ 506,876	$ 507,452	$ 5,869,974
Total with Smart Meters													$ 136,702,294

Attachment Y - Throughput Revenue

2008 Weather Normal Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	260,827	261,199	261,451	261,864	262,172	262,501	262,992	263,242	263,324	264,257	264,641	264,958	262,786
GENERAL SERVICE <50KW	23,297	23,291	23,271	23,272	23,267	23,317	23,322	23,324	23,332	23,344	23,323	23,314	23,306
GENERAL SERVICE 50-1000KW NONI	2,704	2,705	2,715	2,720	2,723	2,676	2,681	2,680	2,681	2,691	2,699	2,721	2,700
GENERAL SERVICE 50-1000KW INT	480	483	477	480	483	484	502	508	506	506	509	510	494
GENERAL SERVICE 1000-1500KW	68	70	70	70	70	71	58	60	59	59	59	59	64
GENERAL SERVICE 1500-5000 KW	67	67	67	68	67	67	66	68	66	66	66	66	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,702	50,707	50,711	50,684	50,838	50,729	50,729	50,729	50,788	50,842	50,979	50,971	50,784
UNMETERED SCATTERED LOADS	2,859	2,859	2,859	2,858	2,859	2,859	2,859	2,859	2,859	2,858	2,868	2,885	2,862
kWh/kW Sales													
RESIDENTIAL	232,645,130	215,753,670	203,930,820	159,206,300	152,500,040	169,985,060	202,021,960	182,580,630	165,097,250	165,937,110	180,024,390	209,711,310	2,239,393,670
GENERAL SERVICE <50KW	82,796,910	72,899,040	60,363,270	55,716,200	49,650,330	56,007,270	61,172,490	63,786,270	55,973,370	60,735,720	62,754,020	73,259,200	755,114,090
GENERAL SERVICE 50-1000KW NONI	384,193	356,042	389,664	374,512	321,234	352,369	339,880	352,681	337,900	359,402	370,755	366,072	4,304,704
GENERAL SERVICE 50-1000KW INT	167,530	160,756	174,644	163,684	172,819	170,674	202,567	185,742	186,499	186,820	172,794	179,411	2,123,939
GENERAL SERVICE 1000-1500KW	70,050	66,429	75,999	67,394	75,179	71,288	62,113	70,467	65,457	67,638	63,338	63,251	818,602
GENERAL SERVICE 1500-5000 KW	139,156	132,291	148,759	136,143	152,419	145,605	165,340	163,397	153,463	155,133	141,071	141,386	1,774,162
LARGE USERS	94,097	86,285	94,167	88,666	101,070	100,354	111,102	114,415	108,356	107,537	91,854	94,065	1,191,967
STREET LIGHTING	9,156	9,344	9,337	9,258	9,339	9,347	9,307	9,367	9,334	9,381	9,378	9,415	111,963
UNMETERED SCATTERED LOADS	1,715,940	1,383,330	1,559,960	1,467,930	1,649,060	2,695,670	2,565,500	2,707,330	1,425,050	1,504,300	1,410,840	1,592,030	21,676,940
Rates - Fixed Monthly													
RESIDENTIAL	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.40	
GENERAL SERVICE <50KW	$ 8.56	$ 8.56	$ 8.56	$ 8.56	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.53	
GENERAL SERVICE 50-1000KW NONI	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	
GENERAL SERVICE 50-1000KW INT	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	
GENERAL SERVICE 1000-1500KW	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 247.39	
GENERAL SERVICE 1500-5000 KW	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	
LARGE USERS	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	
STREET LIGHTING	$ 0.32	$ 0.32	$ 0.32	$ 0.32	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.48	
UNMETERED SCATTERED LOADS	$ 4.28	$ 4.28	$ 4.28	$ 4.28	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 3.97	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	
GENERAL SERVICE <50KW	$ 0.0180	$ 0.0180	$ 0.0180	$ 0.0180	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	
GENERAL SERVICE 50-1000KW NONI	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	
GENERAL SERVICE 50-1000KW INT	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	
GENERAL SERVICE 1000-1500KW	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.5463	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	
GENERAL SERVICE 1500-5000 KW	$ 2.3357	$ 2.3357	$ 2.3357	$ 2.3357	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	$ 2.8573	
LARGE USERS	$ 2.5918	$ 2.5918	$ 2.5918	$ 2.5918	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	$ 2.7352	
STREET LIGHTING	$ 2.4671	$ 2.4671	$ 2.4671	$ 2.4671	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	$ 3.4037	
UNMETERED SCATTERED LOADS	$ 0.0191	$ 0.0191	$ 0.0191	$ 0.0191	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	$ 0.0198	
Revenue													
RESIDENTIAL	$ 6,213,608	$ 5,907,285	$ 5,692,817	$ 4,877,455	$ 5,328,496	$ 5,689,702	$ 6,350,583	$ 5,954,136	$ 5,596,415	$ 5,621,470	$ 5,913,484	$ 6,524,729	$ 69,670,180
GENERAL SERVICE <50KW	$ 1,689,767	$ 1,511,554	$ 1,285,739	$ 1,202,100	$ 1,246,671	$ 1,363,729	$ 1,458,325	$ 1,506,186	$ 1,363,327	$ 1,450,652	$ 1,487,282	$ 1,679,396	$ 17,244,726
GENERAL SERVICE 50-1000KW NONI	$ 1,647,213	$ 1,575,781	$ 1,663,865	$ 1,626,521	$ 1,634,710	$ 1,716,234	$ 1,680,104	$ 1,718,155	$ 1,674,182	$ 1,740,987	$ 1,776,931	$ 1,768,361	$ 20,223,046
GENERAL SERVICE 50-1000KW INT	$ 545,329	$ 528,821	$ 562,700	$ 535,536	$ 636,528	$ 630,360	$ 730,231	$ 681,376	$ 683,146	$ 684,109	$ 642,885	$ 662,930	$ 7,523,952
GENERAL SERVICE 1000-1500KW	$ 195,190	$ 186,464	$ 210,834	$ 188,922	$ 242,238	$ 230,844	$ 200,178	$ 225,667	$ 210,429	$ 216,954	$ 204,090	$ 203,832	$ 2,515,643
GENERAL SERVICE 1500-5000 KW	$ 591,546	$ 575,510	$ 613,976	$ 588,485	$ 702,025	$ 682,554	$ 734,967	$ 737,370	$ 701,032	$ 705,802	$ 665,622	$ 666,523	$ 7,965,412
LARGE USERS	$ 402,794	$ 382,547	$ 402,975	$ 388,718	$ 435,359	$ 433,402	$ 462,799	$ 471,860	$ 455,290	$ 453,048	$ 410,151	$ 416,199	$ 5,115,144
STREET LIGHTING	$ 38,813	$ 39,279	$ 39,262	$ 39,060	$ 56,190	$ 56,165	$ 56,027	$ 56,231	$ 56,149	$ 56,335	$ 56,389	$ 56,513	$ 606,413
UNMETERED SCATTERED LOADS	$ 45,011	$ 38,658	$ 42,032	$ 40,270	$ 44,002	$ 64,724	$ 62,147	$ 64,955	$ 39,566	$ 41,131	$ 39,321	$ 42,976	$ 564,793
TOTAL													$ 131,429,309
Smart Meter Adder	$ 500,170	$ 500,817	$ 501,228	$ 501,964	$ 502,500	$ 503,081	$ 503,960	$ 504,414	$ 504,563	$ 506,225	$ 506,876	$ 507,452	$ 6,043,250
Total with Smart Meters													$ 137,472,558

Attachment Y - Throughput Revenue

2009 Actual Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	265,551	265,928	266,042	266,389	266,662	266,920	267,222	267,461	267,891	268,412	268,934	269,288	267,225
GENERAL SERVICE <50KW	23,300	23,301	23,286	23,272	23,268	23,332	23,325	23,319	23,320	23,339	23,342	23,338	23,312
GENERAL SERVICE 50-1000KW NONI	2,678	2,697	2,703	2,709	2,702	2,640	2,645	2,649	2,658	2,669	2,671	2,682	2,675
GENERAL SERVICE 50-1000KW INT	528	529	530	530	528	548	554	554	556	561	563	564	545
GENERAL SERVICE 1000-1500KW	60	60	60	60	60	57	57	57	57	57	57	57	58
GENERAL SERVICE 1500-5000 KW	66	66	67	67	68	65	66	66	66	67	67	67	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,929	50,932	50,926	50,924	50,925	50,921	50,947	50,949	51,068	51,345	51,939	52,861	51,222
UNMETERED SCATTERED LOADS	2,897	2,901	2,900	2,905	2,896	2,899	2,897	2,903	2,903	2,901	2,900	2,848	2,896
kWh/kW Sales													
RESIDENTIAL	210,605,254	213,959,878	239,482,324	203,020,832	162,122,271	142,601,660	162,008,343	177,766,184	184,951,926	181,868,541	188,338,735	189,841,910	2,256,567,858
GENERAL SERVICE <50KW	63,387,499	63,232,971	73,262,221	65,387,835	58,091,040	53,614,920	56,295,229	67,018,403	52,151,468	60,114,530	59,260,800	59,285,938	731,102,854
GENERAL SERVICE 50-1000KW NONI	398,844	333,806	396,857	346,500	335,325	381,467	331,264	364,121	281,258	358,764	337,427	322,191	4,187,823
GENERAL SERVICE 50-1000KW INT	190,787	179,555	177,674	179,853	195,744	201,189	200,171	188,290	206,474	187,467	174,610	185,188	2,267,003
GENERAL SERVICE 1000-1500KW	66,043	63,742	64,927	61,907	66,593	64,146	67,354	66,225	68,614	62,516	62,898	65,556	780,521
GENERAL SERVICE 1500-5000 KW	143,374	141,319	140,188	138,926	150,092	148,966	159,454	164,062	160,720	143,536	134,167	140,490	1,765,293
LARGE USERS	103,023	83,136	95,542	89,613	87,718	96,070	105,574	117,078	108,853	94,632	79,876	89,314	1,150,430
STREET LIGHTING	9,371	9,381	9,378	9,377	9,380	9,376	9,391	9,385	9,413	9,492	9,613	9,851	113,406
UNMETERED SCATTERED LOADS	1,490,422	1,354,323	1,693,166	1,489,332	1,594,815	1,493,518	2,317,442	2,591,492	1,395,186	1,535,149	1,417,612	1,506,576	19,879,033
Rates - Fixed Monthly													
RESIDENTIAL	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	
GENERAL SERVICE <50KW	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	
GENERAL SERVICE 50-1000KW NONI	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	
GENERAL SERVICE 50-1000KW INT	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	
GENERAL SERVICE 1000-1500KW	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	
GENERAL SERVICE 1500-5000 KW	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	
LARGE USERS	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	
STREET LIGHTING	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	
UNMETERED SCATTERED LOADS	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0205	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	
GENERAL SERVICE <50KW	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0183	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	
GENERAL SERVICE 50-1000KW NONI	$ 2.9918	$ 2.9918	$ 2.9918	$ 2.9918	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	
GENERAL SERVICE 50-1000KW INT	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	
GENERAL SERVICE 1000-1500KW	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	
GENERAL SERVICE 1500-5000 KW	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	
LARGE USERS	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	
STREET LIGHTING	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	
UNMETERED SCATTERED LOADS	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	
Revenue													
RESIDENTIAL	$ 6,548,036	$ 6,619,973	$ 7,144,140	$ 6,399,595	$ 5,622,558	$ 5,220,674	$ 5,624,960	$ 5,953,179	$ 6,105,578	$ 6,046,181	$ 6,184,551	$ 6,218,676	$ 73,688,100
GENERAL SERVICE <50KW	$ 1,498,540	$ 1,495,727	$ 1,679,044	$ 1,534,740	$ 1,416,724	$ 1,334,856	$ 1,384,339	$ 1,582,630	$ 1,307,606	$ 1,455,202	$ 1,439,452	$ 1,439,858	$ 17,568,719
GENERAL SERVICE 50-1000KW NONI	$ 1,855,772	$ 1,665,893	$ 1,856,012	$ 1,706,838	$ 1,691,399	$ 1,815,557	$ 1,664,839	$ 1,765,301	$ 1,516,719	$ 1,754,092	$ 1,690,002	$ 1,646,636	$ 20,629,058
GENERAL SERVICE 50-1000KW INT	$ 701,418	$ 668,061	$ 662,682	$ 669,201	$ 724,702	$ 746,188	$ 744,609	$ 708,646	$ 764,191	$ 707,907	$ 669,485	$ 701,759	$ 8,468,848
GENERAL SERVICE 1000-1500KW	$ 212,432	$ 205,546	$ 209,092	$ 200,057	$ 216,601	$ 208,445	$ 218,155	$ 214,737	$ 221,970	$ 203,509	$ 204,666	$ 212,711	$ 2,527,922
GENERAL SERVICE 1500-5000 KW	$ 672,202	$ 666,331	$ 667,078	$ 663,471	$ 707,605	$ 692,275	$ 726,621	$ 739,941	$ 730,279	$ 684,626	$ 657,541	$ 675,820	$ 8,283,790
LARGE USERS	$ 440,702	$ 386,306	$ 420,240	$ 404,024	$ 403,462	$ 426,565	$ 452,858	$ 484,685	$ 461,931	$ 422,589	$ 381,766	$ 407,876	$ 5,093,004
STREET LIGHTING	$ 56,343	$ 56,376	$ 56,363	$ 56,361	$ 57,257	$ 57,240	$ 57,305	$ 57,285	$ 57,440	$ 57,848	$ 58,557	$ 59,826	$ 688,202
UNMETERED SCATTERED LOADS	$ 41,011	$ 38,333	$ 45,038	$ 41,022	$ 43,219	$ 41,226	$ 57,531	$ 62,982	$ 39,295	$ 42,058	$ 39,727	$ 41,279	$ 532,720
TOTAL													$ 137,480,363
Smart Meter Adder	$ 333,101	$ 333,555	$ 333,677	$ 334,063	$ 492,742	$ 493,203	$ 493,718	$ 494,117	$ 494,859	$ 495,795	$ 496,684	$ 497,292	$ 5,292,806
Total with Smart Meters													$ 142,773,169

2009 Weather Normal Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	265,551	265,928	266,042	266,389	266,662	266,920	267,222	267,461	267,891	268,412	268,934	269,288	267,225
GENERAL SERVICE <50KW	23,300	23,301	23,286	23,272	23,268	23,332	23,325	23,319	23,320	23,339	23,342	23,338	23,312
GENERAL SERVICE 50-1000KW NONI	2,678	2,697	2,703	2,709	2,702	2,640	2,645	2,649	2,658	2,669	2,671	2,682	2,675
GENERAL SERVICE 50-1000KW INT	528	529	530	530	528	548	554	554	556	561	563	564	545
GENERAL SERVICE 1000-1500KW	60	60	60	60	60	57	57	57	57	57	57	57	58
GENERAL SERVICE 1500-5000 KW	66	66	67	67	68	65	66	66	66	67	67	67	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,929	50,932	50,926	50,924	50,925	50,921	50,947	50,949	51,068	51,345	51,939	52,861	51,222
UNMETERED SCATTERED LOADS	2,897	2,901	2,900	2,905	2,896	2,899	2,897	2,903	2,903	2,901	2,900	2,848	2,896
kWh/kW Sales													
RESIDENTIAL	226,259,460	195,641,510	207,914,570	163,682,160	160,099,840	168,284,530	196,827,410	202,873,910	166,758,950	173,514,740	186,908,350	213,023,560	2,261,788,990
GENERAL SERVICE <50KW	77,353,400	70,388,860	63,906,950	49,462,280	48,567,690	54,671,680	64,324,180	61,269,140	51,739,290	61,590,700	64,880,200	72,011,320	740,165,690
GENERAL SERVICE 50-1000KW NONI	382,241	344,012	412,238	370,370	306,541	339,368	330,823	345,947	324,446	348,026	364,944	347,345	4,216,300
GENERAL SERVICE 50-1000KW INT	190,104	177,544	190,674	177,217	187,110	188,732	201,708	187,331	199,831	196,216	184,193	187,749	2,268,409
GENERAL SERVICE 1000-1500KW	64,540	61,294	67,935	73,281	55,630	64,987	69,688	67,891	67,691	67,711	64,257	65,940	790,846
GENERAL SERVICE 1500-5000 KW	144,088	133,219	147,539	136,896	149,789	143,182	162,733	157,650	157,792	156,828	140,061	139,894	1,769,671
LARGE USERS	90,406	84,092	97,822	87,199	91,905	96,168	108,019	108,814	106,588	102,876	87,545	90,620	1,152,054
STREET LIGHTING	9,377	9,415	9,406	9,427	9,423	9,444	9,438	9,472	9,452	9,510	9,544	9,636	113,544
UNMETERED SCATTERED LOADS	1,492,830	1,314,400	1,623,540	1,425,290	1,622,750	1,545,940	2,525,570	2,463,370	1,401,210	1,423,430	1,391,620	1,531,180	19,761,130
Rates - Fixed Monthly													
RESIDENTIAL	$ 8.40	$ 8.40	$ 8.40	$ 8.40	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.50	
GENERAL SERVICE <50KW	$ 14.53	$ 14.53	$ 14.53	$ 14.53	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.70	
GENERAL SERVICE 50-1000KW NONI	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	
GENERAL SERVICE 50-1000KW INT	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	
GENERAL SERVICE 1000-1500KW	$ 247.39	$ 247.39	$ 247.39	$ 247.39	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.31	
GENERAL SERVICE 1500-5000 KW	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 3,977.89	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	
LARGE USERS	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,446.68	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	
STREET LIGHTING	$ 0.48	$ 0.48	$ 0.48	$ 0.48	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	
UNMETERED SCATTERED LOADS	$ 3.97	$ 3.97	$ 3.97	$ 3.97	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.02	
Rates - Volumetric Charge													
RESIDENTIAL	0.0205	0.0205	0.0205	0.0205	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	
GENERAL SERVICE <50KW	0.0183	0.0183	0.0183	0.0183	0.0185	0.0185	0.0185	0.0185	0.0185	0.0185	0.0185	0.0185	
GENERAL SERVICE 50-1000KW NONI	2.9918	2.9918	2.9918	2.9918	3.0271	3.0271	3.0271	3.0271	3.0271	3.0271	3.0271	3.0271	
GENERAL SERVICE 50-1000KW INT	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	
GENERAL SERVICE 1000-1500KW	$ 2.992	$ 2.992	$ 2.992	$ 2.992	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	$ 3.027	
GENERAL SERVICE 1500-5000 KW	$ 2.857	$ 2.857	$ 2.857	$ 2.857	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	$ 2.891	
LARGE USERS	$ 2.735	$ 2.735	$ 2.735	$ 2.735	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	$ 2.767	
STREET LIGHTING	$ 3.404	$ 3.404	$ 3.404	$ 3.404	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	$ 3.444	
UNMETERED SCATTERED LOADS	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.020	
Revenue													
RESIDENTIAL	$ 6,868,947	$ 6,244,446	$ 6,497,001	$ 5,593,152	$ 5,580,694	$ 5,752,310	$ 6,345,714	$ 6,472,908	$ 5,728,984	$ 5,873,257	$ 6,154,942	$ 6,698,536	$ 73,810,892
GENERAL SERVICE <50KW	$ 1,754,116	$ 1,626,680	$ 1,507,843	$ 1,243,302	$ 1,240,542	$ 1,354,406	$ 1,532,875	$ 1,476,268	$ 1,299,981	$ 1,482,511	$ 1,543,411	$ 1,675,278	$ 17,737,213
GENERAL SERVICE 50-1000KW NONI	$ 1,806,098	$ 1,696,424	$ 1,902,029	$ 1,778,254	$ 1,604,268	$ 1,688,119	$ 1,663,504	$ 1,710,286	$ 1,647,455	$ 1,721,586	$ 1,773,301	$ 1,722,779	$ 20,714,102
GENERAL SERVICE 50-1000KW INT	$ 699,375	$ 662,044	$ 701,576	$ 661,316	$ 698,565	$ 708,480	$ 749,263	$ 705,741	$ 744,081	$ 734,388	$ 698,495	$ 709,509	$ 8,472,834
GENERAL SERVICE 1000-1500KW	$ 207,933	$ 198,224	$ 218,092	$ 234,087	$ 183,416	$ 210,991	$ 225,220	$ 219,781	$ 219,176	$ 219,237	$ 208,780	$ 213,873	$ 2,558,809
GENERAL SERVICE 1500-5000 KW	$ 674,242	$ 643,187	$ 688,083	$ 657,672	$ 706,728	$ 675,552	$ 736,101	$ 721,405	$ 721,816	$ 723,053	$ 674,580	$ 674,097	$ 8,296,517
LARGE USERS	$ 406,191	$ 388,923	$ 426,477	$ 397,420	$ 415,044	$ 426,837	$ 459,624	$ 461,822	$ 455,663	$ 445,395	$ 402,982	$ 411,490	$ 5,097,868
STREET LIGHTING	$ 56,363	$ 56,492	$ 56,459	$ 56,529	$ 57,407	$ 57,476	$ 57,467	$ 57,586	$ 57,577	$ 57,909	$ 58,320	$ 59,087	$ 688,672
UNMETERED SCATTERED LOADS	$ 41,059	$ 37,542	$ 43,659	$ 39,754	$ 43,772	$ 42,264	$ 61,652	$ 60,445	$ 39,414	$ 39,846	$ 39,212	$ 41,766	$ 530,385
TOTAL													$ 137,907,292
Smart Meter Adder	$ 333,101	$ 333,555	$ 333,677	$ 334,063	$ 492,742	$ 493,203	$ 493,718	$ 494,117	$ 494,859	$ 495,795	$ 496,684	$ 497,292	$ 5,292,806
													$ 143,200,098

2010 Actual Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	269,983	269,969	270,358	270,612	270,967	271,349	271,720	272,081	272,425	272,936	273,375	273,758	271,628
GENERAL SERVICE <50KW	23,415	23,409	23,410	23,414	23,423	23,417	23,413	23,408	23,423	23,447	23,485	23,548	23,434
GENERAL SERVICE 50-1000KW NONI	2,626	2,631	2,634	2,635	2,641	2,651	2,658	2,664	2,668	2,676	2,656	2,632	2,648
GENERAL SERVICE 50-1000KW INT	572	572	574	575	575	575	576	577	583	583	586	592	578
GENERAL SERVICE 1000-1500KW	52	52	52	53	53	53	53	53	53	53	54	54	53
GENERAL SERVICE 1500-5000 KW	66	66	66	65	65	65	66	66	66	67	67	68	66
LARGE USERS	12	12	12	12	12	12	12	12	12	12	12	12	12
STREET LIGHTING	54,361	54,360	54,236	54,297	54,195	54,440	54,354	54,354	54,517	54,554	54,535	54,535	54,395
UNMETERED SCATTERED LOADS	2,851	2,850	2,873	2,879	2,883	2,883	2,885	2,885	2,888	2,910	3,013	3,084	2,907
kWh/kW Sales													
RESIDENTIAL	201,641,188	204,157,293	227,381,160	190,777,529	147,744,799	146,546,147	177,119,830	218,613,849	204,406,338	185,543,919	186,223,312	182,095,111	2,272,250,475
GENERAL SERVICE <50KW	63,536,882	61,720,966	68,820,135	61,735,857	53,317,890	53,432,558	58,180,829	64,071,985	61,560,687	59,080,075	60,624,505	60,321,891	726,404,260
GENERAL SERVICE 50-1000KW NONI	336,199	299,539	412,793	314,755	321,365	366,459	364,094	355,743	357,025	328,804	380,087	357,484	4,194,347
GENERAL SERVICE 50-1000KW INT	197,032	193,889	189,694	190,469	190,142	231,545	200,462	224,951	216,310	202,245	183,644	197,804	2,418,187
GENERAL SERVICE 1000-1500KW	62,129	60,685	59,989	57,681	61,682	69,600	64,547	72,361	66,950	64,708	63,526	62,200	766,058
GENERAL SERVICE 1500-5000 KW	139,897	138,019	134,668	134,180	139,901	163,619	152,685	175,079	148,529	145,239	147,108	137,293	1,756,217
LARGE USERS	91,443	95,415	94,098	91,953	94,186	114,665	108,625	130,827	115,719	101,888	91,496	94,514	1,224,829
STREET LIGHTING	10,352	10,020	9,965	10,021	9,958	10,076	10,010	10,019	10,110	10,117	10,087	10,089	120,823
UNMETERED SCATTERED LOADS	1,469,398	1,307,178	1,592,273	1,399,223	1,498,674	1,367,923	1,473,080	1,420,726	1,370,211	1,465,603	1,432,938	1,511,794	17,309,021
Rates - Fixed Monthly													
RESIDENTIAL	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	
GENERAL SERVICE <50KW	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	
GENERAL SERVICE 50-1000KW NONI	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	
GENERAL SERVICE 50-1000KW INT	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	
GENERAL SERVICE 1000-1500KW	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	
GENERAL SERVICE 1500-5000 KW	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	
LARGE USERS	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	
STREET LIGHTING	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	
UNMETERED SCATTERED LOADS	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	
GENERAL SERVICE <50KW	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	
GENERAL SERVICE 50-1000KW NONI	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	
GENERAL SERVICE 50-1000KW INT	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	
GENERAL SERVICE 1000-1500KW	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	
GENERAL SERVICE 1500-5000 KW	$ 2.8910	$ 2.8910	$ 2.8910	$ 2.8910	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	
LARGE USERS	$ 2.7665	$ 2.7665	$ 2.7665	$ 2.7665	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	
STREET LIGHTING	$ 3.4439	$ 3.4439	$ 3.4439	$ 3.4439	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	
UNMETERED SCATTERED LOADS	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	
Revenue													
RESIDENTIAL	$6,468,828	$6,520,792	$7,004,833	$6,249,297	$5,366,956	$5,345,399	$5,981,435	$6,843,437	$6,552,272	$6,166,174	$6,183,978	$6,101,787	$74,785,188
GENERAL SERVICE <50KW	$1,519,633	$1,485,950	$1,617,299	$1,486,299	$1,331,402	$1,333,435	$1,421,219	$1,530,132	$1,483,893	$1,438,356	$1,467,487	$1,462,817	$17,577,922
GENERAL SERVICE 50-1000KW NONI	$1,675,022	$1,565,301	$1,908,881	$1,612,362	$1,636,797	$1,776,051	$1,770,635	$1,746,817	$1,751,705	$1,668,130	$1,818,632	$1,744,070	$20,674,405
GENERAL SERVICE 50-1000KW INT	$739,611	$730,099	$717,902	$720,498	$720,793	$846,347	$752,338	$826,852	$802,152	$759,502	$703,845	$748,291	$9,068,231
GENERAL SERVICE 1000-1500KW	$201,087	$196,714	$194,610	$187,872	$200,341	$224,353	$209,029	$232,725	$216,316	$209,518	$206,183	$202,161	$2,480,911
GENERAL SERVICE 1500-5000 KW	$670,081	$664,653	$654,965	$649,527	$667,266	$735,959	$708,322	$773,179	$696,287	$690,790	$696,203	$671,807	$8,279,041
LARGE USERS	$428,384	$439,372	$435,728	$429,793	$436,853	$493,631	$476,885	$538,439	$496,553	$458,205	$429,394	$437,761	$5,500,996
STREET LIGHTING	$62,287	$61,145	$60,893	$61,115	$60,913	$61,437	$61,168	$61,201	$61,593	$61,637	$61,524	$61,531	$736,444
UNMETERED SCATTERED LOADS	$40,555	$37,339	$43,076	$39,278	$41,592	$38,977	$41,088	$40,041	$39,043	$41,039	$40,801	$42,664	$485,495
TOTAL													$139,588,632
Smart Meter Adder	$498,500	$498,474	$499,138	$499,575	$500,196	$500,845	$501,477	$502,086	$502,706	$503,620	$504,395	$505,116	$6,016,129
Total with Smart Meters													$145,604,761

Attachment Y - Throughput Revenue

2010 Weather Normal Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	269,983	269,969	270,358	270,612	270,967	271,349	271,720	272,081	272,425	272,936	273,375	273,758	271,628
GENERAL SERVICE <50KW	23,415	23,409	23,410	23,414	23,423	23,417	23,413	23,408	23,423	23,447	23,485	23,548	23,434
GENERAL SERVICE 50-1000KW NONI	2,626	2,631	2,634	2,635	2,641	2,651	2,658	2,664	2,668	2,676	2,656	2,632	2,648
GENERAL SERVICE 50-1000KW INT	572	572	574	575	575	575	576	577	583	583	586	592	578
GENERAL SERVICE 1000-1500KW	52	52	52	53	53	53	53	53	53	53	54	54	53
GENERAL SERVICE 1500-5000 KW	66	66	66	65	65	65	66	66	66	67	67	68	66
LARGE USERS	12	12	12	12	12	12	12	12	12	12	12	12	12
STREET LIGHTING	54,361	54,360	54,236	54,297	54,195	54,440	54,354	54,354	54,517	54,554	54,535	54,535	54,395
UNMETERED SCATTERED LOADS	2,851	2,850	2,873	2,879	2,883	2,883	2,885	2,885	2,888	2,910	3,013	3,084	2,907
kWh/kW Sales	1,000												
RESIDENTIAL	219,564,170	205,477,070	205,250,580	165,085,830	165,679,870	186,989,010	230,595,870	202,959,630	165,362,550	173,182,150	186,972,880	216,772,290	2,323,891,900
GENERAL SERVICE <50KW	78,818,170	60,727,660	59,620,700	48,769,240	49,241,160	54,232,690	60,060,050	64,520,220	50,163,860	55,976,650	62,079,190	71,686,310	715,895,900
GENERAL SERVICE 50-1000KW NONI	369,778	319,873	385,870	337,172	294,179	352,612	337,911	363,256	336,469	347,895	358,119	345,255	4,148,388
GENERAL SERVICE 50-1000KW INT	196,157	187,138	200,547	185,207	192,031	207,752	208,969	212,975	216,175	203,374	188,536	199,463	2,398,324
GENERAL SERVICE 1000-1500KW	63,897	58,534	64,987	57,451	65,474	67,061	67,441	69,447	65,387	65,207	61,562	63,316	769,765
GENERAL SERVICE 1500-5000 KW	139,772	126,553	141,404	132,176	144,626	150,544	157,063	165,434	148,002	149,584	144,263	134,263	1,733,684
LARGE USERS	93,885	87,145	96,371	91,281	100,378	107,223	112,549	120,146	112,022	106,320	93,149	96,808	1,217,277
STREET LIGHTING	9,863	10,166	9,691	10,043	9,833	9,972	9,978	9,945	10,002	10,051	10,041	10,048	119,634
UNMETERED SCATTERED LOADS	1,540,800	1,297,950	1,637,610	1,396,690	1,410,070	1,400,900	1,280,090	1,406,270	1,394,550	1,410,120	1,370,700	1,535,510	17,081,260
Rates - Fixed Monthly													
RESIDENTIAL	$ 8.50	$ 8.50	$ 8.50	$ 8.50	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.52	
GENERAL SERVICE <50KW	$ 14.70	$ 14.70	$ 14.70	$ 14.70	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.73	
GENERAL SERVICE 50-1000KW NONI	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	
GENERAL SERVICE 50-1000KW INT	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	
GENERAL SERVICE 1000-1500KW	$ 250.31	$ 250.31	$ 250.31	$ 250.31	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 250.76	
GENERAL SERVICE 1500-5000 KW	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,024.83	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	
LARGE USERS	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,617.15	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	
STREET LIGHTING	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	
UNMETERED SCATTERED LOADS	$ 4.02	$ 4.02	$ 4.02	$ 4.02	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.03	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	
GENERAL SERVICE <50KW	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	
GENERAL SERVICE 50-1000KW NONI	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	
GENERAL SERVICE 50-1000KW INT	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	
GENERAL SERVICE 1000-1500KW	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0271	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	
GENERAL SERVICE 1500-5000 KW	$ 2.8910	$ 2.8910	$ 2.8910	$ 2.8910	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	
LARGE USERS	$ 2.7665	$ 2.7665	$ 2.7665	$ 2.7665	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	
STREET LIGHTING	$ 3.4439	$ 3.4439	$ 3.4439	$ 3.4439	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	
UNMETERED SCATTERED LOADS	$ 0.020	$ 0.020	$ 0.020	$ 0.020	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	
Revenue													
RESIDENTIAL	$6,839,834	$6,548,112	$6,546,730	$5,717,479	$5,738,212	$6,182,566	$7,088,389	$6,519,394	$5,744,066	$5,910,285	$6,199,494	$6,819,605	$75,854,165
GENERAL SERVICE <50KW	$1,802,337	$1,467,574	$1,447,110	$1,246,417	$1,255,982	$1,348,237	$1,455,984	$1,538,424	$1,273,052	$1,380,942	$1,494,399	$1,673,059	$17,383,517
GENERAL SERVICE 50-1000KW NONI	$1,776,668	$1,626,855	$1,827,385	$1,680,220	$1,554,354	$1,734,059	$1,691,236	$1,769,597	$1,689,370	$1,726,025	$1,752,015	$1,706,985	$20,534,768
GENERAL SERVICE 50-1000KW INT	$736,965	$709,664	$750,754	$704,568	$726,522	$774,195	$778,136	$790,534	$801,745	$762,924	$718,681	$753,321	$9,008,009
GENERAL SERVICE 1000-1500KW	$206,438	$190,205	$209,739	$187,175	$211,839	$216,654	$217,806	$223,889	$211,577	$211,030	$200,229	$205,548	$2,492,128
GENERAL SERVICE 1500-5000 KW	$669,720	$631,504	$674,437	$643,735	$680,949	$698,091	$721,003	$745,245	$694,761	$703,375	$687,964	$663,033	$8,213,816
LARGE USERS	$435,140	$416,493	$442,017	$427,934	$454,019	$472,997	$487,763	$508,827	$486,301	$470,494	$433,976	$444,123	$5,480,084
STREET LIGHTING	$60,605	$61,646	$59,950	$61,193	$60,482	$61,081	$61,059	$60,944	$61,220	$61,409	$61,366	$61,390	$732,345
UNMETERED SCATTERED LOADS	$41,969	$37,156	$43,974	$39,228	$39,820	$39,636	$37,228	$39,752	$39,530	$39,930	$39,556	$43,139	$480,919
TOTAL													$140,179,751
Smart Meter Adder	$498,500	$498,474	$499,138	$499,575	$500,196	$500,845	$501,477	$502,086	$502,706	$503,620	$504,395	$505,116	$6,016,129
Total with Smart Meters													$146,195,880

2011 Forecast Distribution Revenue

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
Customer/Connection Numbers													
RESIDENTIAL	274,107	274,456	274,804	275,152	275,500	275,847	277,425	277,772	278,117	279,541	279,886	280,231	276,903
GENERAL SERVICE <50KW	23,502	23,510	23,518	23,525	23,533	23,541	23,548	23,556	23,564	23,572	23,579	23,587	23,545
GENERAL SERVICE 50-1000KW NONI	2,635	2,637	2,638	2,639	2,639	2,641	2,642	2,644	2,646	2,648	2,651	2,653	2,643
GENERAL SERVICE 50-1000KW INT	592	592	592	591	591	590	588	588	587	585	585	585	589
GENERAL SERVICE 1000-1500KW	54	54	54	54	54	54	54	54	54	54	54	54	54
GENERAL SERVICE 1500-5000 KW	67	67	67	67	67	67	67	67	67	67	67	67	67
LARGE USERS	12	12	12	12	12	12	12	12	12	12	12	12	12
STREET LIGHTING	54,405	54,460	54,513	54,567	54,624	54,680	54,738	54,797	54,857	54,919	54,981	55,051	54,716
UNMETERED SCATTERED LOADS	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
SENTINEL LIGHTS	82	82	82	82	82	82	82	82	82	82	82	82	82
STANDBY 1500-5000 KW	1	1	2	2	2	2	2	2	2	2	2	2	2
kWh/kW Sales													
RESIDENTIAL	231,580,307	206,452,193	200,737,529	166,671,584	158,029,588	179,962,430	198,685,568	197,543,637	163,758,647	168,202,585	183,999,679	218,841,546	2,274,465,294
GENERAL SERVICE <50KW	75,887,623	67,997,394	67,886,032	58,163,470	56,880,655	60,275,745	63,898,500	63,703,165	58,016,703	58,860,786	62,859,995	72,251,923	766,681,991
GENERAL SERVICE 50-1000KW NONI	378,008	364,873	391,404	374,975	342,245	362,035	334,581	347,118	344,894	338,512	352,361	357,375	4,288,383
GENERAL SERVICE 50-1000KW INT	189,421	197,158	192,907	188,222	201,540	206,585	205,287	201,076	213,272	197,726	190,166	192,448	2,375,808
GENERAL SERVICE 1000-1500KW	63,203	63,796	65,812	60,915	68,003	67,759	68,527	69,444	69,026	65,973	66,394	64,662	793,512
GENERAL SERVICE 1500-5000 KW	138,063	138,736	136,174	137,306	143,909	152,064	155,379	160,029	159,828	147,511	147,310	135,047	1,751,354
LARGE USERS	93,702	88,027	92,052	90,482	95,299	104,427	111,046	116,434	112,138	104,307	97,426	94,513	1,199,853
STREET LIGHTING	9,967	9,958	9,981	10,003	10,026	10,049	10,072	10,094	10,117	10,140	10,163	10,186	120,755
UNMETERED SCATTERED LOADS	1,486,671	1,396,448	1,450,423	1,391,538	1,446,346	1,459,926	1,469,430	1,480,719	1,479,370	1,427,934	1,425,167	1,478,338	17,392,309
SENTINEL LIGHTS													-
STANDBY 1500-5000 KW	3,600	3,600	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	79,200
Rates - Fixed Monthly													
RESIDENTIAL	$ 8.52	$ 8.52	$ 8.52	$ 8.52	$ 8.54	$ 8.54	$ 8.54	$ 8.54	$ 8.54	$ 8.54	$ 8.54	$ 8.54	
GENERAL SERVICE <50KW	$ 14.73	$ 14.73	$ 14.73	$ 14.73	$ 14.76	$ 14.76	$ 14.76	$ 14.76	$ 14.76	$ 14.76	$ 14.76	$ 14.76	
GENERAL SERVICE 50-1000KW NONI	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	
GENERAL SERVICE 50-1000KW INT	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	
GENERAL SERVICE 1000-1500KW	$ 250.76	$ 250.76	$ 250.76	$ 250.76	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	$ 251.21	
GENERAL SERVICE 1500-5000 KW	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,032.07	$ 4,039.33	$ 4,039.33	$ 4,039.33	$ 4,039.33	$ 4,039.33	$ 4,039.33	$ 4,039.33	$ 4,039.33	
LARGE USERS	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,643.46	$ 14,669.82	$ 14,669.82	$ 14,669.82	$ 14,669.82	$ 14,669.82	$ 14,669.82	$ 14,669.82	$ 14,669.82	
STREET LIGHTING	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	$ 0.49	
UNMETERED SCATTERED LOADS	$ 4.03	$ 4.03	$ 4.03	$ 4.03	$ 4.04	$ 4.04	$ 4.04	$ 4.04	$ 4.04	$ 4.04	$ 4.04	$ 4.04	
STANDBY 1500-5000 KW	$ 107.83	$ 107.83	$ 107.83	$ 107.83	$ 108.02	$ 108.02	$ 108.02	$ 108.02	$ 108.02	$ 108.02	$ 108.02	$ 108.02	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	
GENERAL SERVICE <50KW	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	$ 0.0185	
GENERAL SERVICE 50-1000KW NONI	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	
GENERAL SERVICE 50-1000KW INT	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	
GENERAL SERVICE 1000-1500KW	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0325	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	$ 3.0380	
GENERAL SERVICE 1500-5000 KW	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.8962	$ 2.9014	$ 2.9014	$ 2.9014	$ 2.9014	$ 2.9014	$ 2.9014	$ 2.9014	$ 2.9014	
LARGE USERS	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7725	$ 2.7775	$ 2.7775	$ 2.7775	$ 2.7775	$ 2.7775	$ 2.7775	$ 2.7775	$ 2.7775	
STREET LIGHTING	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4501	$ 3.4563	$ 3.4563	$ 3.4563	$ 3.4563	$ 3.4563	$ 3.4563	$ 3.4563	$ 3.4563	
UNMETERED SCATTERED LOADS	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0200	$ 0.0002	$ 0.0002	$ 0.0002	$ 0.0002	$ 0.0002	$ 0.0002	$ 0.0002	$ 0.0002	
STANDBY 1500-5000 KW	$ 1.3200	$ 1.3200	$ 1.3200	$ 1.3200	$ 1.3224	$ 1.3224	$ 1.3224	$ 1.3224	$ 1.3224	$ 1.3224	$ 1.3224	$ 1.3224	
Revenue													
RESIDENTIAL	$ 7,129,106	$ 6,611,926	$ 6,496,600	$ 5,794,399	$ 5,623,980	$ 6,080,953	$ 6,482,004	$ 6,461,322	$ 5,764,926	$ 5,869,072	$ 6,199,018	$ 6,923,189	$ 75,436,495
GENERAL SERVICE <50KW	$ 1,750,109	$ 1,604,254	$ 1,602,307	$ 1,422,553	$ 1,399,641	$ 1,462,564	$ 1,529,698	$ 1,526,198	$ 1,421,111	$ 1,436,840	$ 1,510,938	$ 1,684,802	$ 18,351,014
GENERAL SERVICE 50-1000KW NONI	$ 1,806,960	$ 1,767,753	$ 1,848,408	$ 1,798,762	$ 1,702,735	$ 1,763,274	$ 1,680,273	$ 1,718,742	$ 1,712,549	$ 1,693,704	$ 1,736,308	$ 1,752,164	$ 20,981,631
GENERAL SERVICE 50-1000KW INT	$ 722,868	$ 746,353	$ 733,485	$ 719,082	$ 760,642	$ 775,773	$ 771,294	$ 758,466	$ 795,483	$ 747,579	$ 724,693	$ 731,707	$ 8,987,425
GENERAL SERVICE 1000-1500KW	$ 205,203	$ 207,001	$ 213,115	$ 198,264	$ 220,157	$ 219,417	$ 221,750	$ 224,536	$ 223,265	$ 213,992	$ 215,271	$ 210,008	$ 2,571,982
GENERAL SERVICE 1500-5000 KW	$ 670,007	$ 671,955	$ 664,535	$ 667,813	$ 688,171	$ 711,834	$ 721,451	$ 734,942	$ 734,360	$ 698,622	$ 698,041	$ 662,461	$ 8,324,193
LARGE USERS	$ 435,510	$ 419,776	$ 430,936	$ 426,581	$ 440,732	$ 466,084	$ 484,469	$ 499,434	$ 487,500	$ 465,751	$ 446,640	$ 438,547	$ 5,441,960
STREET LIGHTING	$ 61,044	$ 61,041	$ 61,145	$ 61,250	$ 61,419	$ 61,525	$ 61,632	$ 61,740	$ 61,848	$ 61,957	$ 62,067	$ 62,179	$ 738,848
UNMETERED SCATTERED LOADS	$ 42,198	$ 40,394	$ 41,473	$ 40,296	$ 12,785	$ 12,788	$ 12,790	$ 12,792	$ 12,792	$ 12,781	$ 12,781	$ 12,791	$ 266,660
STANDBY 1500-5000 KW	$ 4,860	$ 4,860	$ 9,720	$ 9,720	$ 9,737	$ 9,737	$ 9,737	$ 9,737	$ 9,737	$ 9,737	$ 9,737	$ 9,737	$ 107,058
TOTAL	$ 12,827,865	$ 12,135,313	$ 12,101,724	$ 11,138,721	$ 10,920,000	$ 11,563,950	$ 11,975,097	$ 12,007,910	$ 11,223,572	$ 11,210,036	$ 11,615,493	$ 12,487,586	$ 141,207,267
Smart Meter Funding Adder	$ 505,628	$ 506,231	$ 506,831	$ 507,428	$ 429,402	$ 429,907	$ 432,158	$ 432,663	$ 433,168	$ 435,199	$ 435,704	$ 436,208	$ 5,490,527
Total with Smart Meters													$ 146,697,794

Attachment Y - Throughput Revenue

2012 Forecast Distribution Revenue

Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	280,575	280,919	281,263	281,606	281,949	282,292	282,884	283,226	283,568	284,159	284,500	284,840	282,648
GENERAL SERVICE <50KW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GENERAL SERVICE 50-1000KW NONI	2,655	2,658	2,660	2,662	2,664	2,666	2,668	2,670	2,671	2,673	2,675	2,676	2,667
GENERAL SERVICE 50-1000KW INT	586	586	587	588	588	589	589	589	590	590	591	591	589
GENERAL SERVICE 1000-1500KW	54	54	54	54	54	54	54	54	54	54	54	54	54
GENERAL SERVICE 1500-5000 KW	67	67	67	67	67	67	67	67	67	67	67	67	67
LARGE USERS	12	12	12	12	12	12	12	12	12	12	12	12	12
STREET LIGHTING	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
UNMETERED SCATTERED LOADS	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
SENTINEL LIGHTS	73	73	73	73	73	73	73	73	73	73	73	73	73
STANDBY 50-1500 KW	-	-	-	-	-	-	-	-	-	-	-	-	-
STANDBY 1500-5000 KW	2	2	2	2	2	2	2	2	2	2	2	2	2
STANDBY LARGE USE	-	-	-	-	-	-	-	-	-	-	-	-	-
kWh/kW Sales													
RESIDENTIAL	230,141,431	210,819,652	199,653,188	166,384,193	158,296,801	179,036,740	198,019,783	196,357,176	161,984,486	167,808,477	182,570,955	216,470,729	2,267,543,609
GENERAL SERVICE <50KW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
GENERAL SERVICE 50-1000KW NONI	373,378	359,845	385,578	369,118	336,320	355,278	328,648	341,221	339,001	332,219	346,160	351,586	4,218,352
GENERAL SERVICE 50-1000KW INT	189,258	196,699	194,323	189,696	200,739	205,642	205,541	201,577	213,578	198,868	191,494	193,918	2,381,333
GENERAL SERVICE 1000-1500KW	62,477	63,029	64,993	60,180	67,095	66,847	67,680	68,633	68,214	65,118	65,516	63,839	783,622
GENERAL SERVICE 1500-5000 KW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
LARGE USERS	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
STREET LIGHTING	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
UNMETERED SCATTERED LOADS	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
SENTINEL LIGHTS													-
STANDBY 50-1500 KW													
STANDBY 1500-5000 KW	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
STANDBY LARGE USE													
Rates - Fixed Monthly													
RESIDENTIAL	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	$ 9.54	
GENERAL SERVICE <50KW	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	$ 16.49	
GENERAL SERVICE 50-1000KW NONI	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	
GENERAL SERVICE 50-1000KW INT	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	
GENERAL SERVICE 1000-1500KW	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	$ 280.67	
GENERAL SERVICE 1500-5000 KW	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	$ 4,512.97	
LARGE USERS	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	$ 16,389.95	
STREET LIGHTING	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	$ 0.55	
UNMETERED SCATTERED LOADS	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	$ 4.51	
SENTINEL LIGHTS	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	$ 2.11	
STANDBY 50-1500 KW	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	
STANDBY 1500-5000 KW	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	
STANDBY LARGE USE	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	$ 120.69	
Rates - Volumetric Charge													
RESIDENTIAL	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	$ 0.0231	
GENERAL SERVICE <50KW	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	$ 0.0207	
GENERAL SERVICE 50-1000KW NONI	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	
GENERAL SERVICE 50-1000KW INT	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	
GENERAL SERVICE 1000-1500KW	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	$ 3.3942	
GENERAL SERVICE 1500-5000 KW	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	$ 3.2416	
LARGE USERS	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	$ 3.1032	
STREET LIGHTING	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	$ 3.8616	
UNMETERED SCATTERED LOADS	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	$ 0.0223	
SENTINEL LIGHTS	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	$ 8.0927	
STANDBY 50-1500 KW	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	$ 1.6706	
STANDBY 1500-5000 KW	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	$ 1.4775	
STANDBY LARGE USE	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	$ 1.6395	
Revenue													
RESIDENTIAL	$ 7,999,681	$ 7,556,100	$ 7,301,128	$ 6,534,978	$ 6,351,209	$ 6,834,140	$ 7,278,821	$ 7,243,631	$ 6,451,938	$ 6,592,273	$ 6,936,943	$ 7,724,209	$ 84,805,052
GENERAL SERVICE <50KW	$ 1,940,190	$ 1,824,204	$ 1,770,514	$ 1,583,760	$ 1,553,963	$ 1,620,974	$ 1,698,210	$ 1,693,379	$ 1,569,222	$ 1,602,344	$ 1,677,105	$ 1,866,822	$ 20,400,686
GENERAL SERVICE 50-1000KW NONI	$ 2,012,609	$ 1,967,338	$ 2,055,305	$ 2,000,047	$ 1,889,322	$ 1,954,194	$ 1,864,315	$ 1,907,492	$ 1,900,417	$ 1,877,845	$ 1,925,605	$ 1,944,291	$ 23,298,779
GENERAL SERVICE 50-1000KW INT	$ 806,828	$ 832,240	$ 824,334	$ 808,777	$ 846,403	$ 863,193	$ 862,962	$ 849,620	$ 890,472	$ 840,640	$ 815,710	$ 824,037	$ 10,065,215
GENERAL SERVICE 1000-1500KW	$ 227,217	$ 229,091	$ 235,757	$ 219,418	$ 242,890	$ 242,049	$ 244,874	$ 248,110	$ 246,688	$ 236,181	$ 237,532	$ 231,838	$ 2,841,643
GENERAL SERVICE 1500-5000 KW	$ 741,695	$ 743,636	$ 739,087	$ 738,989	$ 759,754	$ 785,743	$ 796,726	$ 811,951	$ 811,286	$ 771,433	$ 770,783	$ 731,923	$ 9,203,006
LARGE USERS	$ 484,237	$ 470,436	$ 479,169	$ 474,320	$ 489,075	$ 516,811	$ 537,403	$ 554,027	$ 540,866	$ 516,742	$ 495,600	$ 486,913	$ 6,045,598
STREET LIGHTING	$ 68,941	$ 69,067	$ 69,194	$ 69,322	$ 69,450	$ 69,580	$ 69,710	$ 69,840	$ 69,972	$ 70,105	$ 70,238	$ 70,374	$ 835,792
UNMETERED SCATTERED LOADS	$ 46,810	$ 45,443	$ 45,812	$ 44,633	$ 45,972	$ 46,032	$ 46,381	$ 46,544	$ 46,408	$ 45,623	$ 45,355	$ 46,383	$ 551,395
SENTINEL LIGHTS	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 1,848
STANDBY 1500-5000 KW	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 10,879	$ 130,550
TOTAL	$ 14,339,240	$ 13,748,587	$ 13,531,334	$ 12,485,276	$ 12,259,071	$ 12,943,748	$ 13,410,436	$ 13,435,627	$ 12,538,303	$ 12,564,218	$ 12,985,903	$ 13,937,822	$ 158,179,566
Smart Meter Funding Adder	$ 436,712	$ 437,216	$ 437,719	$ 438,221									$ 1,749,867
Total with Smart Meters													$ 159,929,434

OTHER REVENUE SUMMARY

1.0 INTRODUCTION

Other revenue, which is also called Revenue Offsets, relates to all utility revenues other than distribution and cost of power revenues. Hydro Ottawa Limited ("Hydro Ottawa") has classified these into the following categories, which are the same categories used in the 2008 Cost of Service Application: Specific Service Charges, Late Payment Charges, Standard Supply Service ("SSS") Administration Charge, Other Distribution Revenue, and Other Income and Deductions.

Table 1 provides a summary of Other Revenue for 2008 through 2012.

Table 1 - Other Revenue Summary

Other Revenue	2008 Approved	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Specific Service Charges	($2,956,318)	($3,865,896)	($3,735,135)	($3,757,746)	($3,647,036)	($3,692,418)
Late Payment Charges	(1,600,000)	(1,614,726)	(1,349,209)	(1,191,448)	(1,300,000)	(1,326,000)
SSS Admin Charge	(768,826)	(780,973)	(782,904)	(811,377)	(807,545)	(820,000)
Other Distribution Revenue	(341,400)	(339,916)	(347,527)	(320,951)	(341,400)	(337,000)
Other Income & Deductions	(1,919,869)	(2,290,679)	(1,709,043)	(1,850,999)	(2,755,759)	(2,850,320)
TOTAL	**($7,586,140)**	**($8,892,190)**	**($7,923,818)**	**($7,932,521)**	**($8,851,740)**	**($9,025,738)**

A detailed breakdown of Other Distribution Revenue and Other Income and Deductions is provided in Attachment Z– Appendix 2-C.

2.0 SPECIFIC SERVICE CHARGES

There are three components of Specific Service Charges: Miscellaneous Rates and Charges, Pole Attachments and Dry Core Transformer Loss Charges.

2.1 Miscellaneous Rates and Charges

Hydro Ottawa is not proposing any changes to miscellaneous rates and charges for 2012, other than the update to the Dry Core Transformer Loss Charges outlined in Section 2.3. Table 2 that follows summarizes the volumes and revenues associated with each miscellaneous rate and charge for 2008, 2009, 2010, 2011 and 2012.

2.1.1 Arrears Certificate

A charge is levied to research and issue a certificate of arrears per service address. This is typically provided to lawyers during a property purchase.

2.1.2 Duplicate Invoice

A charge is levied to cover the additional costs for reproducing an invoice that was previously issued.

2.1.3 Request for Other Billing Information

A charge is levied to cover the additional costs of providing billing information other than an invoice.

2.1.4 Credit Reference / Credit Check

Commercial customers opening an account may qualify for a waiver on a security deposit based on a satisfactory credit check. This credit check is done at the customer's

expense. Effective October 2010, Hydro Ottawa discontinued the collection of security deposits from residential customers.

2.1.5 Unprocessed Payment Charge

This charge is applied to a customer's account for each payment that cannot be processed.

2.1.6 Account Setup Charge

When a customer establishes a new account, a charge is applied to their first bill to cover the cost of setting up the new account. This charge applies to both those customers who are new to Hydro Ottawa's distribution service area and those who have moved locations within the distribution service area.

2.1.7 Collection of Account Charge

A Collection Charge is applied when a collection visit is made at a customer's premises. This charge is not applied if the collections trip does not result in payment. Only one Collection Charge will be applied per billing period unless a partial payment has been made. A Collection Charge will not be applied if a reconnection charge is applied in the same billing period following a service disconnection for non-payment.

2.1.8 Disconnect / Reconnect Charge

A customer disconnected for non-payment is required to pay a reconnection fee before the service will be reconnected. The level of the fee is dependent on whether the reconnection is done during regular hours or after-hours as defined in Hydro Ottawa's *Conditions of Service*. The charges are higher for disconnect/reconnects completed at a pole or pad mount transformer rather than a meter base because of the additional skill level required to complete the work.

2.1.9 MicroFIT Charge

Hydro Ottawa applies a fixed monthly charge of $5.25 per month to the microFIT Generator rate class for the costs associated with supporting microFIT initiatives. This is an Ontario Energy Board ("the Board") approved province-wide charge, which became effective September 21, 2009. Hydro Ottawa began connecting micro-FIT generators in 2010.

Table 2 - Miscellaneous Rates and Charges

SPECIFIC SERVICE CHARGES	2008 Forecast Volume	2008 Forecast Revenue	2008 Actual Volume	2008 Actual Revenue	2009 Actual Volume	2009 Actual Revenue	2010 Actual Volume	2010 Actual Revenue	2011 Forecast Volume	2011 Forecast Revenue	2012 Rate	2012 Forecast Volume	2012 Forecast Revenue
Enrollment Request Fee[1]	0	0	6	600	3	300	2	200					
Arrears certificate	1,116	16,740	973	14,602	839	12,591	664	9,962	800	12,000	$15	816	12,240
Duplicate invoices for previous billing	360	5,400	458	8,730	257	4,995	267	5,895	333	5,000	$15	340	5,100
Request for other billing information	0	0	283	4,530	234	4,765	254	5,080			$15		
Credit reference/credit check (plus credit agency costs)	2,736	41,040	3,527	53,010	4,472	67,020	3,808	57,045	80	1,200	$15	82	1,224
Returned cheque charge (plus bank charges)	3,333	49,995	2,460	30,498	2,189	32,040	1,704	25,353	2,020	30,300	$15	2,061	30,912
Account set up charge/change of occupancy charge	54,000	1,620,000	63,818	1,915,066	61,572	1,838,436	65,409	1,957,428	61,967	1,859,000	$30	63,206	1,896,178
Collection of account charge - no disconnection	1,200	36,000	1,049	31,500	1,152	34,380	976	29,820	1,212	36,360	$30	1,236	37,092
Disconnect/Reconnect at meter - during regular hours	1,320	85,800	2,897	207,245	2,934	207,187	2,850	193,935	3,200	208,000	$65	3,264	212,160
Disconnect/Reconnect at meter - after regular hours	325	60,125	485	89,355	612	112,480	582	108,040	605	112,000	$185	617	114,237
Disconnect/Reconnect at pole - during regular hours	132	24,420	95	2,075		0		0	0	0	$185		0
Disconnect/Reconnect at pole - after regular hours	35	14,525	5	0	6	2,490	10	4,150	6	2,500	$415	6	2,548
Temporary service install & remove - overhead - no transformer	0	0	0	0	0	0		0	0	0	$500	0	0
Access to the Power Poles		980,273		1,324,481		1,395,053		1,343,646		1,346,556	$22.35/ pole		1,345,584
Dry Core Transformer Charge - Demand		22,000		11,887		23,398		17,192		25,000			25,000
Miscellaneous Revenue – MicroFIT charge									126	9,120	$5.25/ mo	161	10,143
Subtotal		2,956,318		3,693,579		3,735,135		3,757,746		3,647,036			3,692,418
Dry Core Transformer Charge - Energy[2]				172,317									
Total		2,956,318		3,865,896		3,735,135		3,757,746		3,647,036			3,692,418

[1] Fees should have been recorded to Retail Services Revenue in 2008 through 2010
[2] Charges should have been applied to Cost of Power Revenue in 2008

2.2 Pole Attachment Charges

As per the Board's Decision in 2005, Hydro Ottawa proposes to continue to charge for pole attachments at a rate of $22.35 per pole per month.

2.3 Dry Core Transformer Loss Charges

Hydro Ottawa currently has approval from the Board for the recovery of losses from the installation of customer owned dry core transformers. Dry core transformers are installed on the line side of Hydro Ottawa's revenue meters and therefore any lost energy and demand is not charged. The dry core transformer charge is intended to recover this lost energy and demand.

The proposed dry core transformer charges are based on specific transformer sizes that are common in Hydro Ottawa's service area and are separated into cost-of-power (commodity, wholesale market and transmission) and distribution charges. The distribution portion has been included as other revenue to reduce the base revenue requirement. The cost-of-power portion will be part of Hydro Ottawa's retail settlement variance account ($RSVA_{POWER}$).

Hydro Ottawa is proposing to update the dry core transformer charges schedule as follows:

- Revising the commodity charge from $0.062/kWh to $0.074/kWh, which represents an average of the current two tier price for Regulated Price Plan customers,
- Revising the transmission charge from $3.6049/kW to $4.4386/kW which represents the average of the sum of the current Transmission Network Charge, Connection Charge and Low Voltage charges for the General Service > 50 kW < 1500 kW, General Service > 1,500 kW and Large Use Classes, and
- Revising the distribution charge from $3.1561/kW to $2.8491/kW which represents the average of the 2010 approved variable distribution rates for the

General Service > 50 kW < 1500 kW, General Service > 1,500 kW and Large Use Classes.

These revisions are included in Exhibit H5-1-1 Proposed Rate Schedule.

3.0 LATE PAYMENT CHARGES

Hydro Ottawa proposes to continue to charge 1.5 percent per month (19.56 percent annually) for late payments. This would be applied to all accounts not paid by the due date. Bills are due and payable 16-days from the mailing date. This charge is levied on any bill, including final bills, with no minimum set. Where the customer has made a partial payment on or before the due date, the late payment charge applies only to the amount of the bill outstanding at the due date and inclusive of arrears from previous billings. The standard residential Arrears Management Program ("AMP") implemented October 1, 2010; the new customer service rules for low-income consumers including an enhanced AMP effective October 1, 2011; and the availability of a year-round, low-income energy assistance program ("LEAP") effective January 1, 2011 have not been factored into the Late Payment revenue forecasts, since the impact of these provisions are not yet known.

Credit balances arising from customer overpayments are refunded at the request of the customer. In such instances, no interest is applied to the amount.

4.0 OTHER DISTRIBUTION REVENUE

Other distribution revenue relates to amounts recorded in the Uniform System of Accounts ("USofA") 4082 and 4084 for services to electricity retailers.

5.0 STANDARD SUPPLY SERVICE ADMINISTRATION CHARGE

Hydro Ottawa will continue to charge the existing $0.25 per month for all customers that take their electricity commodity under the regulated price plan, as set by the Ontario Energy Board.

6.0 OTHER INCOME AND DEDUCTIONS

Included within Other Income and Deductions are four categories: Work for Others, Property Rental, Disposal of Assets and Interest Income.

6.1 Work for Others

Work for Others includes services provided to the City of Ottawa, services provided to affiliates and services to third parties.

6.1.1 Services to the City of Ottawa

Beyond the sale of electricity, Hydro Ottawa rents poles and ducts to the City of Ottawa, as well as, performs minor routine work. Revenue associated with pole attachments is part of Specific Service Charges.

6.1.2 Services to Affiliates

Hydro Ottawa provides a few services to affiliates under the terms of service level agreements. Hydro Ottawa provides meter data services (via web portal), mechanical services and some corporate services (Human Resources, Information Technology, Finance and Facilities) to Energy Ottawa Inc. Hydro Ottawa provides some corporate services (Human Resources, Information Technology, Finance, Facilities and Communications) to Hydro Ottawa Holding Inc.

Details of revenues from affiliate transactions are included in Exhibit C2-2-1.

6.1.3 Services to Third-Parties

These revenues, net of expenses, relate to services provided to customers including temporary services, isolation/re-energization of services, transformer vault shutdown escort and inspection and microFIT generator connections. Duct rentals, pole attachments (part of Specific Service Charges) and water heater billing services continue to be provided to third parties. A small amount of revenue is also forecast for providing ad hoc web portal services for viewing interval meter data in a web-based format.

6.2 Property Rental

Property rental relates to fees paid by Hydro One Networks Inc. ("Hydro One") for land owned by Hydro Ottawa. In many locations in the City of Ottawa, Hydro Ottawa and Hydro One have joint facilities for transformer stations. For locations in which Hydro Ottawa owns the land on which Hydro One has facilities, a rental fee is paid.

6.3 Disposal of Assets

Hydro Ottawa occasionally disposes of assets that were never, or are no longer, necessary in serving the public (e.g. a fully amortized vehicle, equipment, et cetera). Where the proceeds vary from the net book value of an asset, Hydro Ottawa treats the variances as a debit or credit to income.

6.4 Interest Income

Interest income relates to interest earned on cash balances in the year.

7.0 NON-UTILITY INCOME

Non-utility income is not considered a “revenue offset” in that it does not reduce the distribution (base) revenue requirement. Hydro Ottawa has very little non-utility income with the exception of Conservation and Demand Management (“CDM”) activities. In addition to CDM activities, a second source of non-utility income is the rent paid by the tenants of a small number of houses Hydro Ottawa purchased next to distribution stations many years ago to facilitate future station expansion.

In 2011 and 2012, Hydro Ottawa anticipates a modest amount of revenue from the Ontario Power Authority microFIT program, from operating solar panels at two Hydro Ottawa properties. The assets associated with these panels have also been removed from the 2012 rate base.

Other Operating Revenue

Uniform System of Accounts	Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
4080	**Standard Supply Administration Charge**	**(780,973)**	**(782,904)**	**(811,377)**	**(807,545)**	**(820,000)**
4082	**Retail Services Revenue**	**(324,191)**	**(338,783)**	**(306,702)**	**(331,000)**	**(325,000)**
4084	**Service Transaction Requests**	**(15,725)**	**(8,744)**	**(14,249)**	**(10,400)**	**(12,000)**
4225	**Late Payment Charges**	**(1,614,726)**	**(1,349,209)**	**(1,191,448)**	**(1,300,000)**	**(1,326,000)**
4235	**Specific Service Charges**	**(3,865,896)**	**(3,735,135)**	**(3,757,746)**	**(3,647,036)**	**(3,692,418)**
4315	**Revenues from Electric Plant Leased to Others**					
	Duct Rental	(512,992)	(820,464)	(820,464)	(1,357,799)	(1,412,696)
	Service Level Agreements - Telecom Ottawa	(256,496)	-	-	-	
		(769,488)	**(820,464)**	**(820,464)**	**(1,357,799)**	**(1,412,696)**
4325/4330	**(Revenues)/Expenses from Merch, Jobbing..**					
	Work for Others Net Revenue	(173,790)	42,728	198,925	(21,048)	(32,020)
	Water Heater Billing Services	(122,314)	(134,744)	(178,881)	(173,521)	(174,125)
	Service Level Agreements - Energy	(127,801)	(145,520)	(223,243)	(285,745)	(358,915)
	Service Level Agreements - Hydro Ottawa Holding	(276,073)	(598,795)	(694,377)	(796,137)	(718,874)
	Service Level Agreements - Telecom Ottawa	(192,015)	-	-	-	
	Misc (Revenues)/Expenses	(13,886)	240	-	-	
		(905,879)	**(836,091)**	**(897,576)**	**(1,276,451)**	**(1,283,934)**
4355/4360	**Net (Gain)/Loss on Disposal of Property**	**(206,391)**	**(11,797)**	**10,269**	**(25,000)**	**(55,250)**
4405	**Interest and Dividend Income**					
	Interest Income	(50,441)	(16,712)			
	Interest Income Intercompany	(358,480)	(23,978)	(143,228)	96,509)	(98,440)
		(408,921)	**(40,691)**	**(143,228)**	**(96,509)**	**(98,440)**
	Total Other Income and Deductions	**(2,290,679)**	**(1,709,043)**	**(1,850,999)**	**(2,755,759)**	**(2,850,320)**
	Total Other Operating Income	**(8,892,190)**	**(7,923,818)**	**(7,932,521)**	**(8,851,740)**	**(9,025,738)**

REVENUE OFFSETS 2008 ACTUAL VERSUS 2008 APPROVED

1.0 INTRODUCTION

Revenue offsets are defined as other operating income and other distribution revenue that offset the service revenue requirement to determine the distribution revenue requirement. Table 1 summarizes the differences between the revenue offset for 2008 approved versus the actual for 2008. Explanations for these differences are then provided for each category of revenue.

Table 1 - Revenue Offsets 2008 Actual to 2008 Approved

Revenue Offsets	2008 Approved	2008 Actual	Variance
Specific Service Charges:			
Specific Service Charges (excluding poles)	($1,976,045)	($2,541,415)	($565,370)
Pole Attachment Revenues	(980,273)	(1,324,481)	(344,208)
Sub Total	**(2,956,318)**	**(3,865,896)**	**(909,578)**
Late Payment Charge	(1,600,000)	(1,614,726)	(14,726)
Other Distribution Revenue			
STR and retail revenue	(341,400)	(339,916)	1,484
SSS Admin Charge	(768,826)	(780,973)	(12,147)
Other Income and Deductions:			
Property Rental	(454,200)	(769,488)	(315,288)
Net Revenue Work for Others	(1,425,669)	(905,880)	519,789
Interest Income	(40,000)	(408,921)	(368,921)
Disposal of Assets		(206,390)	(206,390)
Sub Total	**(1,919,869)**	**(2,290,679)**	**(370,810)**
TOTAL	**($7,586,140)**	**($8,892,190)**	**($1,306,050)**

2.0 SPECIFIC SERVICE CHARGES

Included within this category are both the revenue for miscellaneous services to end-use consumers and revenue from other utilities for pole attachments.

2.1 Miscellaneous Rates and Charges to Consumers

Excluding pole attachment revenue, actual specific service charge revenue in 2008 was $565k higher than forecasted. Revenues associated with dry core transformer energy charges, amounting to $172k were erroneously recorded in this revenue category. The largest variance was a $295k increase in account set up charges, driven by higher than expected customer move-in / move-out activity. Reconnection revenues were $112k above forecast due to increased service disconnection, and correspondingly, reconnection activity. Revenues from arrears certificates, unprocessed payments, field collection charges and dry core transformer demand charges fell below forecast.

Exhibit C2-1-1, Table 2, provides a summary of volumes and revenues for each type of miscellaneous rate and charge.

2.2 Pole Attachments

Pole attachment revenues include amounts paid by an affiliate and amounts paid by other utilities. Actual revenues were $344k above forecast due to a new contract with the City of Ottawa (the “City”), negotiated in late 2008 and a reconciliation of 2007 pole attachments that were trued up in 2008.

2.3 Dry Core Transformer Loss Charges

Dry core transformer charges (demand) were very close to budget.

2.4 Summary

In summary, the $910k increase was due to the following:

($172k)	dry core transformer energy charges that should have been recorded as cost of power revenue;
($295k)	higher than forecasted customer move-in/move-out activity;
($112k)	higher than forecasted disconnection/reconnection activity;
($344k)	new contract negotiated with City of Ottawa and a true-up of 2007 pole attachments, in 2008;
$13k	net revenue offsets in remaining categories
($910k)	Total

3.0 LATE PAYMENT CHARGES

In 2008, actual late payment charges were very close to the approved budget.

4.0 OTHER DISTRIBUTION REVENUE

Other distribution revenue involves fees charged to retailers for service transaction requests and distributor consolidated billing.

4.1 Fees to Retailers

There were no material changes in actual revenues relating to Retailer transaction requests compared to the 2008 budget.

5.0 STANDARD SUPPLY SERVICE ("SSS") ADMINISTRATIVE CHARGE

Hydro Ottawa Limited ("Hydro Ottawa") is authorized to collect $0.25 cents, per month, for all customers participating on the SSS. There was a slight increase in actual revenue, related solely to customer growth.

6.0 OTHER INCOME AND DEDUCTIONS

Other Income and Deductions exceeded approved by $370k in 2008. The key sources for the increase came from property rental, interest income and disposal of assets. These revenues were, partially offset by decreases in work for others revenue.

6.1 Work for Others

In accordance with the Uniform System of Accounts, the revenue and expenses associated with work for others are part of Other Income and Deductions. It should be noted that for Hydro Ottawa's financial statements, the revenue associated with work for others is shown as "Other Revenue" while the expenses are part of "Operations Expense". For this reason, both Other Revenue and Operations Expense will be higher in the audited financial statements, than in the regulatory set of accounts.

In 2008 there was $519k less net revenue earnings due to work for others. Work for others is segmented into three main areas: revenue for services provided to the City, revenue from services provided to other affiliates and revenue from services to third parties.

6.1.1 Services to the City

In 2008 Hydro Ottawa rented ducts and pole attachments (part of Specific Service Charges) to the City, as well as, performed routine work. Duct and pole rental services

are provided through an Agreement, of which the terms and conditions are the same as any other third party.

6.1.2 Services provided to Other Affiliates

Hydro Ottawa provided services to the affiliated companies. The Service Level Agreements ("SLAs") pertaining to this work are provided in Exhibit A1-7-3. Pole and Duct Rental services are provided through a contractual Agreement. Services included are detailed below.

- Duct and pole rental, mapping, supply chain and corporate services for Telecom Ottawa.

  The actual revenue from this affiliate was $810k below budget due to the sale of Telecom Ottawa May 1, 2008. Actual revenues totaled $416k. As of May 1, 2008, lease payments for the use of the Maple Grove office were no longer part of an SLA, but continued from a third party and, therefore, were recorded as a property rental.

- Metering and Meter Data, Control Room and Corporate Services to Energy Ottawa.

  Hydro Ottawa provided control room services, along with metering and meter data services for the Chaudière generating plants and Corporate Services to Energy Ottawa. Actual revenues in 2008 exceeded forecast by $139k, due to the continuance of mechanical services, which had initially been planned to end.

- Corporate Services to the Hydro Ottawa Holding Inc. (the "Holding Company").

  During 2008, Hydro Ottawa provided Facilities, Human Resources and Information Technology services to the Holding Company for revenue of $276k.

In summary, revenues from SLAs with affiliates were $649k less than the 2008 forecast. Reductions due to the sale of Telecom Ottawa as of May 1, 2008, were partially offset by unplanned services to Energy Ottawa and the Holding Company.

6.1.3 Services to Third Parties

In 2008, Hydro Ottawa earned revenues from third-parties in the following areas.

- Water heater services
  Hydro Ottawa continued to bill for water heaters for a third-party throughout 2008, resulting in net revenues of $121k.
- Duct and pole rental services
  Hydro Ottawa rented duct space and pole attachments to several third parties, including the successor company to Telecom Ottawa. Associated revenues for duct services totaled $770k in 2008, $115k lower than forecasted. Pole attachment revenue is included in Specific Service Charges.
- Service Desk
  This revenue is associated with services provided to customers on request. Services include temporary service installations, isolation and re-energization of services and transformer vault shutdown, escort and inspection. Vault shutdowns are operated at a loss to encourage annual vault maintenance. The associated net revenues for these services exceeded budget by $244k. This variance was mainly attributed to a reduction of $193k in servicing costs and additional revenues of $51k due to increased customer demand for cost estimates.

6.2 Property Rental

Hydro One Networks Inc. ("Hydro One") pays property rental fees for land owned by Hydro Ottawa. In many locations in Ottawa, Hydro Ottawa and Hydro One have joint facilities for transformer stations. For locations in which Hydro Ottawa owns the land on which Hydro One has facilities, a rental fee is paid. Hydro Ottawa also rented office space to the successor company of Telecom Ottawa at Maple Grove Road, effective May 1, 2008. This had been budgeted as a SLA revenue from Telecom Ottawa, as part of Work for Others. This resulted in an increase in actual property rental for 2008.

6.3 Disposal of Assets

As a normal course of business, Hydro Ottawa disposes of items that are no longer of use to operations, such as vehicles, equipment, et cetera. For 2008, there was an amount of $206k recorded due to the sale of used vehicles which had not been forecasted for 2008.

6.4 Interest Income

Hydro Ottawa had stronger than anticipated working capital in 2008. This coupled with higher interest rate earnings on bank balances created additional interest income.

REVENUE OFFSETS 2009 ACTUAL VERSUS 2008 ACTUAL

1.0 INTRODUCTION

Revenue offsets are defined as other operating income and other distribution revenue that offset the service revenue requirement to determine the distribution revenue requirement. Table 1 summarizes the differences between the revenue offset for 2008 actual versus the actual for 2009. Explanations for these differences are then provided for each category of revenue.

Table 1 - Revenue Offsets 2009 Actual to 2008 Actual

Revenue Offsets	2008 Actual	2009 Actual	Variance
Specific Service Charges:			
Specific Service Charges (excluding poles)	($2,541,415)	($2,340,082)	$201,333
Pole Attachment Revenues	(1,324,481)	(1,395,054)	(70,573)
Sub Total	**(3,865,896)**	**(3,735,135)**	**130,761**
Late Payment Charge	(1,614,726)	(1,349,209)	265,517
Other Distribution Revenue:			
STR and retail revenue	(339,916)	(347,527)	(7,611)
SSS Admin Charge	(780,973)	(782,904)	(1,931)
Other Income and Deductions:			
Property Rental	(769,488)	(820,464)	(50,976)
Net Revenue work for others	(905,880)	(836,091)	69,789
Interest Income	(408,921)	(40,691)	368,230
Disposal of Assets	(206,390)	(11,797)	194,593
Sub Total	**(2,290,679)**	**(1,709,043)**	**581,636**
Total	**($8,892,190)**	**($7,923,818)**	**$968,372**

2.0 SPECIFIC SERVICE CHARGES

Included within this category are both the revenue for miscellaneous services to end-use consumers and revenue from other utilities for pole attachments.

2.1 Miscellaneous Rates and Charges to Consumers

Excluding pole attachment revenue, specific service charge revenue in 2009 fell below 2008 revenues by approximately $201k. The $172k transfer of dry core transformer energy charges from miscellaneous service charges to cost of power revenue in 2008 was the largest contributor to this variance, as noted in Exhibit C2-1-2. Account set up charges also fell approximately $77k, which was attributable to a 3.5 percent decrease in customer moves in 2009 over 2008. The introduction of electronic billing and account history information reduced requests for manually produced information and associated revenues by $6k. These reductions were offset by increased pole attachment revenue of $71k, additional reconnection revenues of $23k, credit reference check revenues in excess of $14k and additional dry core transformer demand revenues of $12k.

Exhibit C2-1-1, Table 2, provides a summary of volumes and revenues for each type of miscellaneous rate and charge.

2.2 Pole Attachments

Pole attachment revenues include amounts paid by an affiliate and amounts paid by other utilities. Actual revenues were $71k above 2008 levels due to the reconciliation of 2008 pole attachments that were trued up in 2009.

2.3 Dry Core Transformer Loss Charges

Dry core transformer charges (demand) were approximately $12k higher over 2008 actual revenues, due to the charges having been applied for the full year of 2009.

2.4 Summary

In summary, the $131k overall reduction was due to the following:

$172k	transfer of dry core transformer energy charges to cost of power revenue;
$ 77k	lower than forecasted account set up revenues;
$ 6k	lower than forecasted requests for documented account information;
$255k	
($71k)	higher than forecasted pole attachment revenue;
($23k)	higher than forecasted reconnection revenues;
($14k)	higher than forecasted credit check revenues;
($12k)	higher than forecasted dry core transformer demand charges;
($ 4k)	net revenue variances in remaining categories
($124k)	
_____	
$131k	Net revenue reduction

3.0 LATE PAYMENT CHARGES

Late payment revenues fell $265k below 2008 levels, primarily due to reduced balances in accounts receivables 30 days overdue. The issuance of Reminder Notices was moved closer to the due date expiration, which enabled customers to respond earlier and reduce their exposure to late payment charges.

4.0 OTHER DISTRIBUTION REVENUE

Other distribution revenue relates to fees charge to retailers for service transaction requests and distributor consolidated billing.

4.1 Fees to Retailers

There were no material changes in revenues relating to Retailer transaction requests in 2009.

5.0 STANDARD SUPPLY SERVICE ("SSS") ADMINISTRATIVE CHARGE

Hydro Ottawa is authorized to collect $0.25 cents, per month, for all customers participating on the SSS. There was a slight increase in actual revenue in 2009 related solely to customer growth.

6.0 OTHER INCOME AND DEDUCTIONS

Other Income and Deductions were $581k lower overall, than 2008 levels. The key areas of reduction were Work for -Others, Disposal of Assets and Interest Income.

6.1 Work for Others

In accordance with the Uniform System of Accounts, the revenue and expenses associated with work for others are both part of Other Income and Deductions. It should be noted that for Hydro Ottawa's financial statements, the revenue associated with work for others is shown as "Other Revenue" while the expenses are part of "Operations Expense". For this reason, both Other Revenue and Operations Expense will be higher in the audited financial statements, than in the regulatory set of accounts.

6.1.1. Services to the City of Ottawa

In 2009, Hydro Ottawa rented poles and ducts to the City of Ottawa (the "City"), as well as performing minor routine work. Revenue associated with pole attachments is part of Specific Service Charges.

6.1.2 Services provide to Other Affiliates

Hydro Ottawa provided some services to its affiliated companies. The Service Level Agreements ("SLAs") for this work are included in Exhibit A1-7-3.

- Metering and Meter Data, Mechanic and Corporate Services to Energy Ottawa. Hydro Ottawa had been providing the services of a Mechanic, along with metering and meter data services to Energy Ottawa. This arrangement was anticipated to end in 2008; however, amendments to the Affiliate Relationships Code in 2008 relaxed the restrictions on employee sharing arrangements, which apply to the services provided to Energy Ottawa. As a result, this arrangement has continued. Corporate services revenues for 2009 have increased due to the addition of financial services, which were formally provided by Telecom Ottawa. Overall revenues exceeded 2008 levels by $42k due to an increase in mechanical services at the generating plant.
- Corporate Services to Hydro Ottawa Holding Inc. (the "Holding Company "). Revenues from the Holding Company totaled $598k in 2009, representing an increase of $323k in 2009, resulting from the addition of Communications and Finance services to the existing Facilities, Human Resources and Information Technology services.

In total, 2009 revenues from SLAs with affiliates were $51k lower than 2008 revenues. The additional revenues associated with Holding Company services, were in part, offset by the loss of Telecom Ottawa revenues.

6.1.3. Services for Third Parties

In 2009, Hydro Ottawa earned modest revenue from third-parties in the following areas.

- Water Heaters and Metering and Meter Data Services
  Hydro Ottawa continued to bill for water heaters for a third party, earning net revenues of $132k.
- Duct and Pole Rental Services
  Hydro Ottawa rented duct space and pole attachments (part of Specific Service Charges) to several third parties. Associated revenues for these services exceeded the 2008 level by $50k.
- Service Desk Revenue
  This revenue is associated with services provided to customers, on request. Services include temporary service installations, isolation and re-energization of services and transformer vault shutdown, escort and inspection. Vault shutdowns are operated at a loss to encourage vault maintenance. The associated revenues in 2009 were $70k lower than 2008 amounts.

6.2 Property Rental

Hydro One Networks Inc. ("Hydro One") pays property rental fees for land owned by Hydro Ottawa. In many locations in Ottawa, Hydro Ottawa and Hydro One have joint facilities for transformer stations. For locations in which Hydro Ottawa owns the land on which Hydro One has facilities, a rental fee is paid. The associated revenues in 2009 were in line with 2008 amounts.

6.3 Disposal of Assets

As a normal course of business, Hydro Ottawa disposes of items that are no longer of use to operations, such as vehicles, equipment, et cetera. For 2009, there was a modest gain of $12k associated with the sale of used vehicles, which was much lower than the $206k gain in 2008.

6.4 Interest Income

Interest earnings in 2009 were $368k lower than 2008 earnings due to a combination of lower working capital balances and prime rate reductions.

REVENUE OFFSETS 2010 ACTUAL VERSUS 2009 ACTUAL

1.0 INTRODUCTION

Revenue offsets are defined as other operating income and other distribution revenue that offset the service revenue requirement to determine the distribution revenue requirement. Table 1 summarizes the differences between the revenue offset for 2009 actual and 2010 actual. Explanations for these differences are then provided for each category of revenue.

Table 1 - Revenue Offsets 2010 Actual to 2009 Actual

Revenue Offsets	2009 Actual	2010 Actual	Variance
Specific Service Charges:			
Specific Service Charges (excluding poles)	($2,340,082)	($2,414,100)	($74,018)
Pole Attachment Revenues	(1,395,053)	(1,343,646)	51,407
Sub Total	**(3,735,135)**	**(3,757,746)**	**(22,611)**
Late Payment Charge	(1,349,209)	(1,191,448)	157,761
Other Distribution Revenue:			
STR and retail revenue	(347,527)	(320,951)	26,576
SSS Admin Charge	(782,904)	(811,377)	(28,473)
Other Income and Deductions:			
Property Rental	(820,464)	(820,464)	0
Net Revenue work for others	(836,091)	(897,576)	(61,485)
Interest Income	(40,691)	(143,228)	(102,537)
Disposal of Assets	(11,797)	10,269	22,066
Sub Total	**(1,709,043)**	**(1,850,999)**	**(141,956)**
Total	**($7,923,818)**	**($7,932,521)**	**($8,703)**

2.0 SPECIFIC SERVICE CHARGES

Included within this category are both the revenue for miscellaneous services to consumers and revenue from other utilities for pole attachments. In 2010, an Ontario Energy Board ("the Board") approved microFIT charge of $5.25 per month was introduced and applied to the microFIT Generator rate class for the costs associated with supporting microFIT initiatives.

2.1 Miscellaneous Rates and Charges to Consumers

Relative to 2009, actual overall 2010 specific service charge revenues exceeded 2009 actual amounts by $23k. Credit check, account information and collection-related revenues dropped by approximately $42k. This was primarily due to an October, 2010 decision to discontinue the collection of residential security deposits, the implementation of an enhanced arrears management program October 1, 2010 and the expansion of electronic customer self-service options. This was offset by an increase in account set up revenues of $119k, due to six percent increase in move-in/move-out activity, compared to a four percent reduction in 2009 account set up revenues, relative to 2008. In 2010, 76 microFIT customers were connected, representing approximately $1k in revenue. All remaining categories trended as forecasted, with adjustments for modest growth.

Exhibit C2-1-1, Table 2 provides a summary of volumes and revenues for each type of miscellaneous rate and charge.

2.2 Pole Attachments

Pole attachment revenues include amounts paid by other utilities. Actual 2010 revenues were $51k below 2009 actual levels as the associated true-ups for 2009 were applied in 2010.

3.0 LATE PAYMENT CHARGES

Late payment charges were $158k lower than 2009 amounts. This was due, in part, to an increase in the number of residential customers participating in the enhanced arrears management program. Effective October 1, 2010, customers who held deposits, while entering into an arrears management program, had their deposits applied against their outstanding balances. Approximately $460k in deposits was applied to overdue accounts during the last quarter of 2010. As a result, the number of accounts subject to late payment charges reduced, accordingly.

4.0 OTHER DISTRIBUTION REVENUE

Other distribution revenue relates to fees charged to retailers for service transaction requests and distributor consolidated billing.

4.1 Fees to Retailers

There are no material changes in revenues relating to Retailer transaction requests in 2010. Associated revenues reflect a modest reduction in transaction activity.

5.0 STANDARD SUPPLY SERVICE ("SSS") ADMINISTRATIVE CHARGE

Hydro Ottawa Limited ("Hydro Ottawa") is authorized to collect $0.25 cents, per month, for all customers participating on the SSS. There is a slight increase in revenue related solely to customer growth.

6.0 OTHER INCOME AND DEDUCTIONS

Other Income and Deductions in 2010 were $142k higher than 2009 levels. The increase was primarily due to higher than anticipated Interest Income in the amount of $103k due to higher cash balances resulting from lower than expected maintenance spending and lower than forecast wholesale power bill amounts. A further $62k was earned providing additional Work for Others. These variances were partially offset by a $22k variance (loss) from the Disposal of Assets.

6.1 Work for Others

In accordance with the Uniform System of Accounts, the revenue and expenses associated with work for others are both part of Other Income and Deductions. It should be noted that for Hydro Ottawa's financial statements, the revenue associated with work for others is shown as "Other Revenue" while the expenses are part of "Operations Expense". For this reason, both Other Revenue and Operations Expense will be higher in the audited financial statements, than in the regulatory set of accounts.

6.1.1. Services to the City of Ottawa (the "City")

Hydro Ottawa continues to rent poles and ducts to the City, as well as performing minor routine work. Revenue associated with pole attachments is part of Specific Service Charges.

6.1.2 Services for Other Affiliates

Hydro Ottawa provides some services to its affiliated companies. The Service Level Agreements ("SLAs") for this work are included in Exhibit A1-7-3.

- Services to Energy Ottawa Inc. ("Energy Ottawa").
  Hydro Ottawa continues to provide the services of a Mechanic for the generating station, along with Metering and Meter Data services to Energy Ottawa. In

2010, the revenues associated with the Mechanic services were $15k less than the 2009 actual amount of $107k. This was due to a change in pricing methodology from an actual labour rate and hourly basis to a standard cost-based charge. Similarly, the 2010 revenues associated with Metering and Meter Data services were approximately $10k less than 2009 actual amounts of $92k. Corporate services revenues for 2010 were $14k higher than 2009 amounts, due to increased Information Technology, HR and Facility services. Overall, there was a decrease of $11k in 2010 revenues associated with the provision of services to Energy Ottawa.

- Services to Hydro Ottawa Holding Inc. (the "Holding Company").
  Corporate services to the Holding Company include Facilities, Human Resources, Information Technology, Communications and Finance services. Revenues from the Holding Company for 2010 were $96k higher than 2009 actual primarily due to the addition of positions to the Holding Company during 2010. Please refer to Exhibit D1-2-1 for more details. As a result, associated Facilities, Information Technology and Human Resources revenues increased, accordingly.

Overall, revenues associated with providing services to affiliates increased by $84k in 2010, as compared to 2009, primarily due the staffing increases in the Holding Company, which were partially offset by reductions in revenues associated with the provision of Mechanic and Meter Data services to Energy Ottawa.

6.1.3. Services for Third Parties

In 2010, Hydro Ottawa earned revenue from third-parties in the following areas:

- Water Heater Billing Services.
  Hydro Ottawa provided Water Heater Billing services for a third party in 2010. Net revenues for Water Heater Billing services were $179k, representing an

increase of $44k, due to a retroactive billing adjustment associated with renewing Hydro Ottawa's service contract.

- Duct and Pole Rental Services.
  Hydro Ottawa rents duct space and pole attachments, the latter which is part of Specific Service Charges, to several third parties. Excluding pole attachment revenue, net revenues for 2010 rental services were equivalent to 2009 amounts at $820k.

- Service Desk Revenue.
  This revenue is associated with services provided to customers, on request. Services include temporary service installations, isolation and re-energization of services and transformer vault shutdown, escort and inspection and metering and meter data services. In 2010, a $199k loss in revenue occurred. Vault shutdowns are operated at a loss to encourage vault maintenance. In 2010 there was a decline in the number of vault inspections performed; however, the associated savings were offset by a general reduction in work requests from third parties, with the exception of City of Ottawa requests, due to Stimulus Programs.

6.2 Property Rental

Hydro One Networks Inc. ("Hydro One") pays property rental fees for land owned by Hydro Ottawa. In many locations in Ottawa, Hydro Ottawa and Hydro One have joint facilities for transformer stations. For locations in which Hydro Ottawa owns the land on which Hydro One has facilities, a rental fee is paid. As in prior years, the associated revenue was applied to non-utility revenue. For 2010, Hydro One rentals fees were $558k.

6.3 Disposal of Assets

As a normal course of business, Hydro Ottawa disposes of items that are no longer of use to operations, such as vehicles, equipment, etc. In 2010, Hydro Ottawa recorded a net loss on the disposal of assets in the amount of $10k.

6.4 Interest Income

Interest earnings for 2010 exceeded 2009 actual amounts by $103k due to a higher than anticipated cash position, primarily due to a reduction in wholesale billing amounts and modest increases in interest rates.

REVENUE OFFSETS 2011 BUDGET VERSUS 2010 ACTUAL

1.0 INTRODUCTION

Revenue offsets are defined as other operating income and other distribution revenue that offset the service revenue requirement to determine the distribution revenue requirement. Table 1 summarizes the differences between the revenue offset for 2010 actual and 2011 budget. Explanations for these differences are then provided for each category of revenue.

Table 1 - Revenue Offsets 2011 Budget to 2010 Actual

Revenue Offsets	2010 Actual	2011 Budget	Variance
Specific Service Charges:			
Specific Service Charges (excluding poles)	($2,414,100)	($2,300,480)	$113,620
Pole Attachment Revenues	(1,343,646)	(1,346,556)	(2,910)
Sub Total	**(3,757,746)**	**(3,647,036)**	**110,710**
Late Payment Charge	(1,191,448)	(1,300,000)	(108,552)
Other Distribution Revenue:			
STR and retail revenue	(320,951)	(341,400)	(20,449)
SSS Admin Charge	(811,377)	(807,545)	3,832
Other Income and Deductions:			
Property Rental	(820,464)	(1,357,799)	(537,335)
Net Revenue work for others	(897,576)	(1,276,451)	(378,875)
Interest Income	(143,228)	(96,509)	46,719
Disposal of Assets	10,269	(25,000)	(35,269)
Sub Total	**(1,850,999)**	**(2,755,759)**	**(904,760)**
Total	**($7,932,521)**	**($8,851,740)**	**($919,219)**

2.0 SPECIFIC SERVICE CHARGES

Included within this category are both the revenue for miscellaneous services to consumers and revenue from other utilities for pole attachments. Other than updating Dry Core Transformer Loss Charges, as outlined in Exhibit C2-1-1, Section 2.3, there are no increases or additions to specific service charges factored into 2012.

2.1 Miscellaneous Rates and Charges to Consumers

Budgeted revenues for 2011 are forecast to be $110k lower, overall, than 2010 actual amounts. The key contributors are a forecasted $55k reduction in credit check revenues, resulting from the elimination of residential deposit requests, effective October 1, 2010 and a forecasted reduction in account set up charges of $98k, due to the fact the 2011 forecast was based on 2009 actual revenues. MicroFIT revenues are forecasted to be $9k, based on an estimate of 126 connections in 2011. All remaining forecasts are slightly higher than 2010 actual amounts, due to modest increases in customer activity and growth.

Exhibit C2-1-1, Table 2 provides a summary of volumes and revenues for each type of miscellaneous rate and charge.

2.2 Pole Attachments

Pole attachment revenues include amounts paid by other utilities. Revenues are expected to remain in line with the 2010 actual levels and associated true-ups will be applied within the 2011 year.

3.0 LATE PAYMENT CHARGES

Late payment charges are budgeted to trend moderately higher than 2010 actual amounts, adjusted for customer and inflationary growth. The standard residential Arrears Management Program ("AMP") implemented October 1, 2010; the new customer service rules for low-income consumers including an enhanced AMP effective October 1, 2011; and the availability of a year-round, low-income energy assistance program ("LEAP") effective January 1, 2011 have not been factored into the Late Payment revenue forecasts, since the impact of these provisions are not yet known.

4.0 OTHER DISTRIBUTION REVENUE

Other distribution revenue relates to fees charge to retailers for service transaction requests and distributor consolidated billing.

4.1 Fees to Retailers

There are no material changes in revenues relating to Retailer transaction requests in 2011. Associated revenues reflect a modest level of growth, consistent with historical trends.

5.0 STANDARD SUPPLY SERVICE ("SSS") ADMINISTRATIVE CHARGE

Hydro Ottawa is authorized to collect $0.25 cents, per month, for all customers participating on the SSS. There is a slight increase in revenue related solely to customer growth.

6.0 OTHER INCOME AND DEDUCTIONS

Other Income and Deductions is projected to be relatively consistent with 2010 levels.

6.1 Work for Others

In accordance with the Uniform System of Accounts, the revenue and expenses associated with work for others are both part of Other Income and Deductions. It should be noted that for Hydro Ottawa's financial statements, the revenue associated with work for others is shown as "Other Revenue" while the expenses are part of "Operations Expense". For this reason, both Other Revenue and Operations Expense will be higher in the audited financial statements, than in the regulatory set of accounts.

6.1.1. Services to the City of Ottawa (the "City")

Hydro Ottawa continues to rent poles and ducts to the City, as well as perform minor routine work. Revenue associated with pole attachments is part of Specific Service Charges.

6.1.2 Services for Other Affiliates

Hydro Ottawa provides some services to its affiliated companies. The Service Level Agreements ("SLAs") for this work are included in Exhibit A1-7-3.

- Services to Energy Ottawa Inc. ("Energy Ottawa").
  Hydro Ottawa continues to provide the services of a Mechanic, along with Metering and Meter Data services to Energy Ottawa. Corporate services revenues budgeted for 2011 are forecasted to increase by 15 percent overall, due to moderate service and inflationary increases. A $36k increase in Facility services reflects the relocation of Energy Ottawa to Hydro Ottawa's main office facility. Prior to 2011, Energy Ottawa leased office space from a third party.

Overall, an increase of $52k in revenues is forecasted, for services provided to Energy Ottawa in 2011.

- Services to Hydro Ottawa Holding Inc. (the "Holding Company") .
  Revenues from the Holding Company in 2011 are budgeted to be $796k, which is $102k higher than the actual revenues for 2010 of $694k. The services provided include Facilities, Human Resources, Information Technology, Communications and Finance services. The addition of four full-time positions to the Holding Company in 2011 increased the provision of associated Facilities, Information Technology and Human Resources services. These increased revenues were partially offset by a reduction in charges for Finance services of $17k.

Overall, revenues associated with the provision of services to affiliates is budgeted to increase $154k in 2011, as compared to 2010, primarily due to the provision of Facility services to Energy Ottawa and an increase in the provision of Corporate services arising from additional Holding Company positions.

6.1.3. Services for Third Parties

In 2011, Hydro Ottawa expects to earn revenue from third-parties in the following areas.

- Water Heaters and Metering and Meter Data Services.
  Hydro Ottawa plans to continue to bill for water heaters for a third party in 2011. Net revenues are budgeted to be $174k, which is in line with the 2010 actual revenue of $179k.

- Duct and Pole Rental Services.
  Hydro Ottawa will continue to rent duct space and pole attachments, the latter which is part of Specific Service Charges to several third parties. Associated

revenues for these services are budgeted to be $1.3M in 2011, which is consistent with the 2010 actual amount.

- Service Desk Revenue.
  This revenue is associated with services provided to customers, on request. Services include temporary service installations, isolation and re-energization of services and transformer vault shutdown, escort and inspection and metering and meter data services. Vault shutdowns are operated at a loss to encourage vault maintenance; however, demand for vault maintenance is expected to trend to 2010 levels. Meanwhile, revenues associated with the provision of customer related services, are expected to increase due microFIT generator connections, modest increases in customer demand for services and the reassessment of Conditions of Service, Appendix G service charges in 2011. As a result, revenue of $21k is budgeted for 2011.

6.2 Property Rental

Hydro One Networks Inc. ("Hydro One") pays property rental fees for land owned by Hydro Ottawa. In many locations in Ottawa, Hydro Ottawa and Hydro One have joint facilities for transformer stations. For locations in which Hydro Ottawa owns the land on which Hydro One has facilities, a rental fee is paid. In prior years, the associated revenue was applied to non-utility revenue. As of 2011, Hydro One rental revenue is included in distribution plant revenue, which is budgeted at $1.3M, an increase of $537k over the 2010 actual amount.

6.3 Disposal of Assets

As a normal course of business, Hydro Ottawa disposes of items that are no longer of use to operations, such as vehicles, equipment, et cetera. As historical trends illustrate, the net revenue realized can fluctuate significantly from year to year. A gain of $25k is budgeted for 2011.

6.4 Interest Income

Interest earnings for 2011 are budgeted to be $47k lower than 2010 actual amounts due to the reduction of approximately $8M in residential security deposits and lower cash-on-hand amounts resulting from planned increased capital spending. In addition, interest rate increases are forecasted to be modest in 2011.

REVENUE OFFSETS 2012 BUDGET VERSUS 2011 BUDGET

1.0 INTRODUCTION

Revenue offsets are defined as other operating income and other distribution revenue that offset the service revenue requirement to determine the distribution revenue requirement. Table 1 summarizes the differences between the revenue offset for 2011 budget and 2012 budget. Explanations for these differences are then provided for each category of revenue.

Table 1 - Revenue Offsets 2012 Budget to 2011 Budget

Revenue Offsets	2011 Budget	2012 Budget	Variance
Specific Service Charges:			
Specific Service Charges (excluding poles)	($2,300,480)	($2,346,834)	($46,354)
Pole Attachment Revenues	(1,346,556)	(1,345,584)	972
Sub Total	**(3,647,036)**	**(3,692,418)**	**(45,382)**
Late Payment Charge	(1,300,000)	(1,326,000)	(26,000)
Other Distribution Revenue:			
STR and retail revenue	(341,400)	(337,000)	4,400
SSS Admin Charge	(807,545)	(820,000)	(12,455)
Other Income and Deductions:			
Property Rental	(1,357,799)	(1,412,696)	(54,897)
Net Revenue work for others	(1,276,451)	(1,283,934)	(7,483)
Interest Income	(96,509)	(98,440)	(1,931)
Disposal of Assets	(25,000)	(55,250)	(30,250)
Sub Total	**(2,755,759)**	**(2,850,320)**	**(94,561)**
Total	**($8,851,740)**	**($9,025,738)**	**($173,998)**

2.0 SPECIFIC SERVICE CHARGES

Included within this category are both the revenue for miscellaneous services to consumers and revenue from other utilities for pole attachments. Other than updating Dry Core Transformer Loss Charges, as outlined in Exhibit C2-1-1, Section 2.3, there are no increases or additions to specific service charges being requested for 2012.

2.1 Miscellaneous Rates and Charges to Consumers

Budgeted revenues for 2012 are $45k higher which is in line with 2011 budget levels, adjusted for modest increases in customer related activity. MicroFIT revenues are forecasted to be $10k, based on a total of 161 connections.

Exhibit C2-1-1, Table 2 provides a summary of volumes and revenues for each type of miscellaneous rate and charge.

2.2 Pole Attachments

Pole attachment revenues include amounts paid by other utilities. Revenues are expected to remain in line with the 2011 budget levels and associated true-ups will be applied within the 2012 year.

3.0 LATE PAYMENT CHARGES

Late payment charges are budgeted to trend moderately higher than 2011 levels, adjusted for customer and inflationary growth. The standard residential Arrears Management Program ("AMP") implemented October 1, 2010; the new customer service rules for low-income consumers including an enhanced AMP effective October 1, 2011; and the availability of a year-round, low-income energy assistance program ("LEAP")

effective January 1, 2011 have not been factored into the Late Payment revenue forecasts, since the impact of these provisions are not yet known.

4.0 OTHER DISTRIBUTION REVENUE

Other distribution revenue relates to fees charge to retailers for service transaction requests and distributor consolidated billing.

4.1 Fees to Retailers

There are no material changes in revenues relating to Retailer transaction requests in 2012. Associated revenues reflect a modest level of growth, consistent with historical trends.

5.0 STANDARD SUPPLY SERVICE ("SSS") ADMINISTRATIVE CHARGE

Hydro Ottawa is authorized to collect $0.25 cents, per month, for all customers participating on the SSS. There is a slight increase in revenue, related solely to anticipated customer growth.

6.0 OTHER INCOME AND DEDUCTIONS

Other Income and Deductions is projected to be relatively consistent with 2011 budget levels, with a slight upward adjustment for inflation.

6.1 Work for Others

In accordance with the Uniform System of Accounts, the revenue and expenses associated with work for others are both part of Other Income and Deductions. It should be noted that for Hydro Ottawa's financial statements, the revenue associated with work for others is shown as "Other Revenue" while the expenses are part of "Operations Expense". For this reason, both Other Revenue and Operations Expense will be higher in the audited financial statements, than in the regulatory set of accounts.

6.1.1. Services to the City of Ottawa (the "City")

Hydro Ottawa continues to rent poles and ducts to the City, as well as perform minor routine work. Revenue associated with pole attachments is part of Specific Service Charges.

6.1.2 Services for Other Affiliates

Hydro Ottawa provides some services to its affiliated companies. The Service Level Agreements ("SLAs") for this work are included in Exhibit A1-7-3.

- Services to Energy Ottawa Inc. ("Energy Ottawa").
  Hydro Ottawa plans to continue providing the services of a Mechanic, along with Metering and Meter Data services to Energy Ottawa. Corporate services revenue budgeted for 2012 is forecasted to increase by 20 percent overall. A $56k increase in Finance services reflects Finance services that were formally provided by the Holding Company. Similarly, a further $12k increase is forecasted for Information Technology services that were formally provided by the Holding Company, which will be provided by Hydro Ottawa in 2012. The remaining increases are primarily due to inflation and growth.
  Overall, an increase of $76k in revenues is forecasted, for services provided to Energy Ottawa in 2012.

- Services to Hydro Ottawa Holding Inc. (the "Holding Company") .
  Revenues from the Holding Company in 2012 are budgeted to be $719k, which is $77k lower (10 percent) than the 2011 budget of $796k. This is primarily due to the transfer of 17 Holding Company staff to Hydro Ottawa in 2012, as noted in Exhibit D1-2-1. As a result, the provision of Facility, Information Technology and HR, Safety and Environment services will be reduced by a total of $218k. In turn, this reduction will be partially offset by increases in Finance and Communications services to the Holding Company of $141k.

Overall, revenues associated with the provision of services to affiliates is budgeted to trend to the 2011 budget levels, due to the increase in Corporate services to Energy Ottawa, offset by an equivalent loss in revenues for the provision of services to the Holding Company.

6.1.3. Services for Third Parties

In 2012, Hydro Ottawa expects to earn revenue from third-parties in the following areas.

- Water Heaters and Metering and Meter Data Services.
  Hydro Ottawa plans to continue to bill for water heaters for a third party in 2012. Net revenues are budgeted to be $174k, which is consistent with the 2011 budget amount.

- Duct and Pole Rental Services.
  Hydro Ottawa will continue to rent duct space and pole attachments, the latter which is part of Specific Service Charges to several third parties. Associated revenues for these services are budgeted to be $1.4M, in 2012, which is consistent with the 2011 budget amount.

- Service Desk Revenue.
  This revenue is associated with services provided to customers, on request. Services include temporary service installations, isolation and re-energization of

services and transformer vault shutdown, escort and inspection. As discussed in Exhibit C2-1-2, vault shutdowns are operated at a loss to encourage vault maintenance; however, demand for vault inspections is forecast to continue declining, therefore, losses related to vault services are expected to decline. Compared to 2011, demand for customer related services in 2012 are expected to decline moderately, as the City of Ottawa stimulus programs conclude. Further, the actual impact of anticipated service charge adjustments is not yet known. As a result, a loss of $9k is budgeted for 2012.

6.2 Property Rental

Hydro One Networks Inc. ("Hydro One") pays property rental fees for land owned by Hydro Ottawa. In many locations in Ottawa, Hydro Ottawa and Hydro One have joint facilities for transformer stations. For locations in which Hydro Ottawa owns the land on which Hydro One has facilities, a rental fee is paid. The associated revenues budgeted for 2012 are forecasted to be slightly higher than the 2011 budget, at $1.4M.

6.3 Disposal of Assets

As a normal course of business, Hydro Ottawa disposes of items that are no longer of use to operations, such as vehicles, equipment, et cetera. As historical trends illustrate, the net revenue realized can fluctuate significantly from year to year. A gain of $55k is budgeted for 2012.

6.4 Interest Income

Interest earnings for 2012 are budgeted to be modestly higher than 2011 at $98k, reflecting slight increases in interest rates.

SERVICES TO AFFILIATES

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") has provided a small number of services to affiliated companies including Energy Ottawa Inc. ("Energy Ottawa"), Telecom Ottawa Holding Inc. ("Telecom Ottawa") and Hydro Ottawa Holding Inc. (the "Holding Company"). The Telecom Ottawa affiliate was sold to a third party as of May 1, 2008; therefore, the associated services provided to the affiliate ceased with the sale.

As discussed in Exhibit A1-7-1, Hydro Ottawa is the largest entity within the Hydro Ottawa Group of Companies, contributing approximately 94 percent of the revenues and owning 94 percent of the Group's assets in 2010. With the exception of strategic Management Services, Internal Audit, Legal, Treasury and Enterprise Risk Management services from the Holding Company, Hydro Ottawa maintains its own resources for the corporate services of Human Resources ("HR"), Information Technology ("IT"), Facilities, Supply Chain, Building and Real Estate Support, Fleet, Communications, Conservation, Regulatory and Finance Services. While the affiliates also have some resources of their own, Hydro Ottawa does provide certain corporate services for Energy Ottawa and the Holding Company. These services are provided under the terms of Service Level Agreements ("SLA") that are listed under Exhibit A1-7-3, Table 1.

2.0 THE AFFILIATES

2.1 Energy Ottawa

Hydro Ottawa offers corporate services to Energy Ottawa, which include Facilities, HR, IT and Finance. Mechanical Services for the generating plant and Metering and Meter Data services are also provided.

In 2011, Hydro Ottawa began leasing substation space for solar panels. Associated revenues are included in the Facilities SLA with Energy Ottawa.

2.2 Hydro Ottawa Holding Inc.

Hydro Ottawa offers corporate services which include, Facilities, HR, IT, Communications and Finance to the Holding Company.

2.3 The City of Ottawa

In 2010, Hydro Ottawa participated in a pilot project testing adaptive street lighting control technology. There were no financial transactions between Hydro Ottawa and the City of Ottawa (the "City") in this regard.

No other services are expected to be provided to the City in 2011 or 2012, beyond performing routine work to accommodate the annual City works program and the provision of electricity distribution services.

3.0 SERVICES TO AFFILIATES

Tables 1 through 6 summarize the services Hydro Ottawa has provided, or will provide to affiliates from 2008 through 2012.

3.1 2008 Approved Net Revenues

Table 1 summarizes the services that were forecast to be provided to affiliates as part of the 2008 Cost of Service Application. The differences between the actual and forecast revenues in 2008 are discussed in Exhibit C2-1-2.

Table 1 - 2008 Approved Net Revenues

Affiliate Names	Activity	Revenue
Energy Ottawa	Facilities, Human Resources and IT Services (SLA)	$63,007
	Metering and Meter Data Services	$100,296
Holding Company	Facilities, Human Resources and IT Services (SLA)	$260,121
Telecom Ottawa	Facilities, Human Resources and IT Services (SLA)	$254,473
	Pole Attachments and Duct Rental	$964,457
	Mapping	$7,000

3.2 2008 Actual Net Revenues

Table 2 summarizes the services that were provided to affiliates and the associated net revenues in 2008. The differences between the actual and forecast net revenues in 2008 are discussed in Exhibit C2-1-2.

Table 2 - 2008 Actual Net Revenues

Affiliate	Activity	Revenue	Pricing
Energy Ottawa	Facilities, Human Resources and IT Services (SLA)	$127,801	IT Technical Support is market-based. IT Business Application Support is cost-based. HR Services are cost-based. Facility Services relate to property taxes at two generating stations allocated based on cost.
	Metering and Meter Data Services	$100,128	Metering and Meter Data Services were based on market pricing.
	Mechanical services for generating plant	$74,001	Mechanical services for the generating plant were based on $60/hour for regular hours and $120/hour for overtime for the mechanic. Control room monitoring services were based on $60/hour.
Holding Company	Facilities, Human Resources and IT Services (SLA)	$276,073	IT Technical Support is market-based. IT Network, Equipment and Business Application Support are cost-based. HR Services, Facility furniture rentals and special projects are cost-based. Office space is based on market pricing obtained through a consultant.

Affiliate	Activity	Revenue	Pricing
Telecom Ottawa	Facilities, Human Resources, Supply Chain and IT Services (SLA) – January to April	$133,015	IT Technical Support is market-based. IT VPN and Business Application Support are cost based. HR Services, Supply chain, Facility utilities and special projects are cost-based. Office space is leased for 5 years, based on market pricing.
	Pole Attachments and Duct Rental – January to April	$283,067	For pole attachments, the Ontario Energy Board (the "Board") approved rate of $22.35 per pole per month is applied. For duct rental, the current price is $6 per metre for standard duct and $12 per meter for critical crossings.

3.3 2009 Actual Net Revenues

Table 3 summarizes the services that were provided to affiliates and the associated net revenues in 2009.

Table 3 - 2009 Actual Net Revenues

Affiliate	Activity	Revenue	Pricing
Energy Ottawa	Corporate Services (Facilities, Human Resources, IT, and Finance Services)	$145,520	IT, Finance and HR services are cost-based. Facility Services relate to property taxes at two generating stations that are allocated based on cost.
	Metering and Meter Data Services	$91,840	Metering and Meter Data Services are based on market pricing.
	Mechanic services for generating plant	$107,004	Mechanical services for the generating plant were based on $62/hour for regular hours and $124/hour for overtime for the mechanic.
Holding Company	Facilities, Human Resources, IT, Communications and Finance –Services (SLA)	$598,795	IT, HR, Communications and Finance services, Facility furniture rentals and special projects are cost-based. Office space is based on market pricing obtained through a consultant.

3.4 2010 Actual Net Revenues

Table 4 summarizes the services that were provided to affiliates and the associated net revenues in 2010.

Table 4 - 2010 Actual Net Revenues

Affiliate	Activity	Revenue	Pricing
Energy Ottawa	Facilities, Human Resources, IT and Finance Services (SLA)	$159,243	IT, Finance and HR services are cost-based. Facility Services relate to property taxes at two generating stations that are cost-based.
	Metering and Meter Data Services	$82,208	Metering and Meter Data Services are based on market pricing.
	Mechanic Services for Generation Plant	$91,584	Mechanical services for the generating plant were based on $62/hour for regular hours and $124/hour for overtime for the mechanic.
Holding Company	Facilities, Human Resources, IT, Communications and Finance Services (SLA)	$694,377	IT, Finance, Communications, HR services, Facility furniture rentals and special projects are cost-based. Office space is based on market pricing obtained through a consultant.

3.5 2011 Budget Net Revenues

Table 5 summarizes the services to affiliates and the associated net revenues that have been budgeted for 2011.

Table 5 - 2011 Budget Net Revenues

Affiliate	Activity	Revenue	Pricing
City of Ottawa	None	$0	Other than normal work for relocating distribution plant as part of City works programs, there are no forecasted revenues from the City in 2011. Pricing for the relocation of plant on road allowances must comply with the *Public Service Works on Highways Act*. In addition, Hydro Ottawa bills the City for electricity charges based on the current rate order issued by the Board.
Energy Ottawa	Facilities, Human Resources, IT and Finance Services (SLA)	$204,085	IT, Finance and HR services are cost-based. Facility Services relate to property taxes at two generating stations that are cost-based.
	Metering and Meter Data Services	$81,660	Metering and Meter Data Services are based on market pricing.
	Mechanic Services for Generation Plant	$99,538	Mechanical services for the generating plant are based on $66/hour for regular hours and $132/hour for overtime for the mechanic.
Holding Company	Facilities, Human Resources, IT, Communications and Finance Services (SLA)	$796,137	IT, Finance, Communications, HR services, Facility furniture rentals and special projects are cost-based. Office space is based on market pricing obtained through a consultant.

3.6 2012 Budget Net Revenues

Table 6 summarizes the services to affiliates and the associated net revenues that have been budgeted for 2012.

Table 6 - 2012 Budget Net Revenues

Affiliate	Activity	Revenue	Pricing
City of Ottawa	None	$0	Other than normal work for relocating distribution plant as part of City works programs, there are no forecasted revenues from the City in 2012. Pricing for the relocation of plant on road allowances must comply with the *Public Service Works on Highways Act*. In addition, Hydro Ottawa bills the City for electricity charges based on the current rate order issued by the Board.
Energy Ottawa	Facilities, Human Resources, IT and Finance Services (SLA)	$275,623	IT, Finance and HR services are cost-based. Facility Services relate to property taxes at two generating stations that are cost-based.
	Metering and Meter Data Services	$ 83,292	Metering and Meter Data Services are based on market pricing.
	Mechanic Services for Generation Plant	$102,544	Mechanical services for the generating plant are based on $68/hour for regular hours and 136/hour for overtime for the mechanic.
Holding Company	Facilities, Human Resources, IT, Communications and Finance Services (SLA)	$718,874	IT, Finance, Communications, HR services, Facility furniture rentals and special projects are cost-based. Office space is based on market pricing obtained through a consultant.

3.7 Total Revenues 2008 to 2012

Table 7 summarizes the actual and budgeted revenues for services to affiliates between the years 2008 and 2012.

Table 7 –Total Net Revenue from 2008 to 2012

2008 Approved	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
$1,649,354	$994,085	$943,159	$1,027,412	$1,181,420	$1,180,333

OPERATIONS, MAINTENANCE AND ADMINISTRATION COSTS

1.0 INTRODUCTION

There are a number of factors, both external and internal, that affect Hydro Ottawa Limited's ("Hydro Ottawa") Operations, Maintenance and Administration ("OM&A") costs in the period 2008 to 2012. In general, increasing labour costs, legislative changes, an aging workforce and improvements in customer satisfaction are the key drivers influencing the OM&A costs of Hydro Ottawa.

The following paragraphs provide a brief overview of contributors to changes in the OM&A costs. A more detailed review of the cost drivers for OM&A is contained in Exhibit D1, Tab 1, Schedule 2.

1.1 Workforce Planning

The electrical utility industry in Ontario has a history of being a stable and secure employer. Many employees, particularly technical and trades labour, spend their entire career within the electricity utility sector. An area of concern shared by most utilities is an aging employee demographic. Hydro Ottawa's average age is 45 years old. Many experienced employees will reach retirement age within the next decade.

To ensure that the next generation of employees are properly trained and have the appropriate experience to effectively manage Hydro Ottawa, meet the needs of customers, and be able to meet the ever growing technology and legislative changes in the industry, Hydro Ottawa has developed a Workforce Planning Strategy to deal with this key issue. Exhibit D1-5-1 provides the details of the Workforce Planning Strategy.

In 2005, Hydro Ottawa launched its apprenticeship program to meet the challenges presented by an aging workforce. The apprenticeship program continued to grow through 2008 and 2009. It now includes five distinct groups of skilled trades including

power line maintainers, cable jointers, stations electricians, system operators and meter technicians. The total number of apprentices retained at the end of December 2010 was 50, with 15 more planned for 2011. These apprentices are anticipated to be fully qualified within five years of their hire. In addition to the apprentices discussed previously, Hydro Ottawa has a development program for distribution system designers and engineers to ensure qualified staff is available as current senior staff retires. Further details of this apprenticeship program and staffing plans are included in Exhibit D1-5-1, Workforce Planning.

An important aspect of workforce planning is the replacement of managerial staff that are typically older and, certainly in the utility industry, more technically oriented. The Engineer in Training ("EIT") program has been instituted to prepare the next generation of technical employees to assume supervisory and managerial roles. In addition to the EIT program, Hydro Ottawa has also launched a comprehensive management training program that will provide current and future management employees with the necessary skills to be effective leaders.

1.2 Compensation

Hydro Ottawa's current collective agreement with the International Brotherhood of Electrical Workers ends March 31, 2013. Adjustments for 2012 are based on the agreement. Management staff compensation has also been forecasted in a similar manner.

The Hydro Ottawa Group of Companies underwent only minor changes since its restructuring outlined in the 2008 EDR with some financial staff moving from Hydro Ottawa to Hydro Ottawa Holding Inc. (the "Holding Company"). As a result, Hydro Ottawa compensation was adjusted accordingly in 2009 by six full time equivalents. As a result of additional experience, in 2012, seventeen positions are moved back to Hydro Ottawa from HOHI as that is where it has been demonstrated the majority of effort is expended.

1.3 Legislative Changes

Legislative changes, such as the *Green Energy and Green Economy Act* ("GEA"), continue to drive the industry towards a smarter and more flexible distribution system. Greater emphasis on conservation, distributed generation and smart grid initiatives will require a highly skilled workforce to support the addition of a vast amount of technology. These changes will require a fundamental shift in how utilities plan, build and maintain their distribution assets. Careful attention is needed to ensure Hydro Ottawa is ready for the challenge.

In the wake of the many changes occurring in Ontario's electrical marketplace, such as time of use rates, alternative energy programs and conservation and demand management, customers will require more education and support than ever before. Emerging technologies will not only challenge the industry and employees, but customers as well.

1.4 Customer Service

Hydro Ottawa is implementing a Customer Service Strategy Plan ("CSSP") specifically aimed at enhancing Hydro Ottawa's relationship with its customers. By providing timely, accurate and topical information about Ontario's electricity market, Hydro Ottawa aims to keep its customers as informed as possible. Hydro Ottawa's goal is to be a leading utility provider in the area of customer service. The plan to achieve this goal is included in Exhibit D1-4-4.

1.5 Environment Strategies

Hydro Ottawa maintains its ISO 140001:2004 certification for environmental stewardship, and continues to maintain a high standard on environment issues.

The future also includes an Environmental Strategy that will ensure Hydro Ottawa reduces its environmental footprint over the coming years by probing all aspects of its

operations from purchasing policies to waste reduction. Refer to Exhibit B1-2-7, Environmental Sustainability Strategy for details.

1.6 IT Strategy

Hydro Ottawa's Information Technology ("IT") Strategy, Exhibit B1-2-3, will set the framework to provide a reliable, secure, agile, effective and extendible IT environment for years to come. The goal of the strategy is to ensure Hydro Ottawa's IT infrastructure is well positioned for the future as the GEA and Smart Grid initiatives place greater demands on distribution systems and the computers that help run them.

1.7 Growth

The City of Ottawa (the "City") continues to post positive growth in customer numbers despite the recent downturn in the Ontario economy, however, the growth rates were less then forecasted in the 2008 EDR. Hydro Ottawa fell short of its 2008 customer forecast by 1,581 units (291,639 versus 293,220) for a growth rate of 1.6% on average per year instead of the forecasted 1.9% per year from 2006 to 2008. This trend continued in 2009 with the addition of 4,368 customers and 2010 with the addition of 4,657 customers for an average annual growth rate from 2007 to 2010 of 1.6%. Hydro Ottawa is forecasting an increase of 2.2% per year in customer growth to the end of 2011. This percentage growth is higher than the historical average as a result of the introduction of new metering technology now offered to bulk metered customers. Suite Metering will allow Hydro Ottawa, under certain conditions, to retrofit bulk metered customers into individual rate payers responsible for their personal consumption. This strategy will help foster a conservation attitude that does not prevail with customers unaware of their own usage. For 2012, the forecast for customer growth is expected to return to the recent trend level of 1.5%. For additional information, please refer to Exhibit C-1-1-1 Load Forecast.

1.8 Asset Management Strategy

Although Hydro Ottawa's asset management strategy focuses predominately on capital assets, some items in the plan are related to OM&A activities. In particular the asset management strategy deals with such items as vegetation management, asset maintenance and spot testing. Refer to Hydro Ottawa's 2011 Asset Management Plan provided as Exhibit B6-1-1 and Exhibit D1-4-2 on Vegetation Management.

1.9 Review of Overhead Allocation and Capitalization

As discussed in Exhibit B1-3-1, Hydro Ottawa changed its accounting estimates in 2007 for allocating overhead costs to capital programs. This had two impacts on the OM&A costs. First, with fewer overhead costs allocated to capital programs, the total OM&A costs increased. Furthermore, to develop a simpler approach for accounting, overhead administration costs are no longer allocated to maintenance programs. This means that these corporate overheads will remain part of the Administration grouping in the Uniform System of Accounts ("USofA") for OM&A expenses. All subsequent years from 2008 to 2012 adhere to this new procedure.

2.0 OM&A COSTS

Table 1 shows the OM&A by year as required by the Board's filing requirements and USofA. These numbers are shown net of allocations out to capital.

Table 1 - OM&A Summary

	USofA	2008 Board Approved $	2008 Actual $	2009 Actual $	2010 Actual $	2011 Budget $	2012 Budget $
Operation		**$13,062,448**	**$11,752,560**	**$11,364,065**	**$11,971,416**	**$12,061,906**	**$11,883,322**
Load Dispatching	5010	2,011,117	2,978,011	3,177,345	3,529,008	3,645,778	3,762,164
Station Buildings and Fixtures	5012	732,357	599,061	623,465	539,573	690,955	717,818

	USofA	2008 Board Approved $	2008 Actual $	2009 Actual $	2010 Actual $	2011 Budget $	2012 Budget $
Trans. Station Equip. – Labour	5014	116,603	78,285	98,211	85,230	150,074	156,056
Trans. Station Equip. - Expenses	5015	27,448	12,480	43,680	33,276	40,559	33,351
Distribution Station Equipment - Labour	5016	243,378	251,317	269,275	407,270	507,013	527,212
Distribution Station Equipment – Expenses	5017	69,984	28,070	108,428	96,116	126,917	86,513
Overhead Distribution Lines and Feeders – Labour	5020	776,621	733,746	743,584	881,355	521,113	475,396
Overhead Distribution Lines and Feeders – Expenses	5025	2,621,470	2,016,977	1,668,647	2,175,304	85,174	96,563
Overhead Distribution Transformers – Operation	5035	1,072,084	9,611	12,295	25,763	18,710	19,441
Underground Distribution Lines – Labour	5040	356,363	544,634	806,140	793,778	529,271	462,525
Underground Distribution Lines – Expenses	5045	1,281,495	1,314,610	1,491,329	1,789,176	1,482,223	1,489,863
Underground Distribution Trans – Operation	5055	47,871	14,164	33,366	2,055	12,996	843
Meter Expense	5065	2,101,464	1,174,985	1,588,162	2,050,800	2,216,836	1,116,453
Miscellaneous Distribution Expense	5085	1,604,193	1,996,609	700,138	(437,287)	2,034,287	2,939,124
Maintenance		**$5,111,153**	**$5,183,949**	**$5,171,079**	**$5,663,033**	**$8,462,994**	**$9,274,548**
Maintenance of Transformer Stations Equipment	5112	116,205	93,206	336,148	246,572	151,862	165,994
Maintenance of Distribution Stations Equipment	5114	761,773	1,234,750	1,049,989	903,779	829,102	917,723
Maintenance of Poles, Towers a Fixtures	5120	75,824	207,011	300,728	332,829	219,079	231,310
Maintenance of Overhead Conductors and Devices	5125	861,632	954,977	738,310	596,879	784,917	806,411
Maintenance of Overhead Services	5130	301,708	430,113	502,993	555,078	568,430	534,097

	USofA	2008 Board Approved $	2008 Actual $	2009 Actual $	2010 Actual $	2011 Budget $	2012 Budget $
Overhead Distribution Lines – Right of Way	5135				0	2,780,512	2,724,551
Maintenance of Underground Conduit	5145	114,200	66,769	174,315	160,720	10,200	8,730
Maintenance of Underground Conductors and Devices	5150	1,263,011	779,433	713,449	1,464,415	1,370,161	1,450,987
Maintenance of Underground Services	5155	361,073	336,843	327,659	272,570	268,665	257,930
Maintenance of Line Transformers	5160	467,410	598,240	451,095	537,266	647,015	653,280
Maintenance of Meters	5175	788,317	482,607	576,393	592,924	833,052	1,523,535
Billing and Collecting		**$11,716,819**	**$10,365,089**	**$10,233,636**	**$9,142,479**	**$11,925,750**	**$12,085,194**
Meter Reading Expense	5310	1,000,000	708,787	497,472	347,829	1,525,732	1,556,256
Customer Billing	5315	6,805,651	6,384,603	6,454,518	6,671,321	7,065,410	7,332,455
Collecting	5320	1,911,160	1,823,584	1,766,044	1,762,472	1,999,608	2,134,783
Collections Charges	5330	-	14	(709)	98	0	0
Bad Debt Expenses	5335	2,000,008	1,448,101	1,516,311	360,760	1,335,000	1,061,700
Community Relations		**$4,759,852**	**$4,588,888**	**$4,594,942**	**$4,932,698**	**$6,093,455**	**$6,911,671**
Community Relations - Sundry	5410	4,515,270	4,388,497	4,470,513	4,748,231	5,892,595	6,727,367
Demonstration and Selling Expenses	5510	244,582	200,391	124,429	184,467	200,860	184,305
Administrative and General		**$20,679,521**	**$19,738,418**	**$20,670,993**	**$21,641,059**	**$22,790,434**	**$23,736,696**
Executive Salaries and Expenses	5605	2,537,200	2,672,170	2,699,842	2,391,053	2,479,926	3,083,243
Management Salaries and Expenses	5610	4,968,391	5,244,002	5,206,365	5,374,218	6,246,764	8,951,189
General Administrative Salaries and Expenses	5615	2,556,915	2,503,658	2,452,624	2,626,505	786,779	941,222
Office Supplies and Expenses	5620	3,749,097	3,439,394	3,356,987	2,676,738	3,004,000	2,900,322
Administrative Expense Transferred – Credit	5625	(3,783,390)	(4,470,835)	(2,445,112)	(1,537,567)	(1,285,084)	(4,689,137)

	USofA	2008 Board Approved $	2008 Actual $	2009 Actual $	2010 Actual $	2011 Budget $	2012 Budget $
Outside Services Employed	5630	724,598	496,031	201,012	1,094,682	1,145,197	1,767,285
Insurance Expenses	5635	325,692	321,100	338,543	619,221	633,291	645,957
Injuries and Damages	5640	672,575	746,130	628,598	450,412	775,432	790,941
Employee Pensions and Benefits	5645	600,000	594,981	605,814	631,147	700,000	728,000
Regulatory Expenses	5655	1,223,250	1,116,045	1,127,054	1,130,116	1,404,456	1,298,157
General Advertising Expenses	5660	-	-	3,843	0	0	0
Miscellaneous General Expenses	5665	2,718,637	2,230,717	2,166,054	1,768,601	2,201,500	2,441,281
Maintenance of General Plant	5675	4,346,556	4,731,062	4,266,187	4,346,361	4,528,173	4,704,837
Charitable Contributions	6205	40,000	113,963	63,182	69,573	170,000	173,400
SUB TOTAL		**$55,329,793**	**$51,628,904**	**$52,034,715**	**$53,350,684**	**$61,334,539**	**$63,891,432**
Taxes Other Than Income Taxes	6105	1,758,250	1,741,965	1,793,952	1,597,804	1,770,695	1,806,109
TOTAL		**$57,088,043**	**$53,370,869**	**$53,828,667**	**$54,948,488**	**$63,105,234**	**$65,697,541**

3.0 OPERATIONS AND MAINTENANCE

The following provides a brief description of the activities required in Operations and Maintenance to properly operate and maintain a local distribution system and provide quality, reliable, cost effective service to customers.

Operations is defined as work that encompasses actions of a detective, preventative, and/or monitoring nature. Maintenance is defined as the routine activity to ensure the equipment or device operates correctly (generally work performed in a reactionary manner based on the results of an Operation activity).

Many departments within Hydro Ottawa carry out operations and maintenance functions; however, this responsibility lies primarily with the Construction and Maintenance ("C&M") group. C&M has day-to-day responsibility to carry out construction, maintenance and

operational activities. The Distribution Asset Management ("DAM") group has responsibility for the system control room but also has responsibility for maintenance of stations. The Metering and Electricity Revenue ("MER") group has both operations and maintenance functions for metering. Reasonable effort has been taken to provide the appropriate split between operations and maintenance; however the nature of the business is such that in many cases the same employees perform both functions. This can lead to some inconsistencies year over year; therefore, for the purposes of doing comparisons between years, operations and maintenance expenses should be considered in their totality.

The following sections contain descriptions of typical operation activities and maintenance programs.

3.1 Control Room

Hydro Ottawa's control room is the "control authority" for the service area and also sometimes called the system office. The control room is operated 24 hours per day, 7 days per week ("24/7") to monitor system operation, authorize device operations and to provide key support for outage and emergency response requirements.

3.2 General Switching

Hydro Ottawa has remote operable switches; however, the vast majority of switches in the distribution system require manual operation. Qualified staff are required to travel to these devices in order to perform general system reconfigurations.

3.3 Station Transformer Oil Analysis

Dissolved gases trapped in station transformers are a result of arcing and heating and can provide a general indication of the condition of the transformer. Oil tests are performed periodically to monitor transformer condition.

3.4 Asbestos Removal and Arc-Proofing of Cables

Cables in cable chambers and vaults are wrapped with an arc-proof tape. For health and safety reasons, workers cannot work freely in a cable chamber or vault with older tape containing asbestos. This program involves removing asbestos tape and replacing it with a new model of arc-proof tape that is asbestos free.

3.5 Supervisory Control and Data Acquisition ("SCADA") Maintenance

SCADA equipment is installed throughout the distribution system. Many remote devices are battery powered and the batteries require periodic replacement. The communications devices such as antennas and radios require repairs, as do other components, from time to time.

3.6 Thermographic Scan and Inspection

Hydro Ottawa uses infrared scanning, a heat detection technology, as an early detection and preventative maintenance method to find potential plant failure. The program results in an increase in system reliability and safety and extends the useful life of the assets in the distribution system. The scan program also provides an opportunity to inspect assets on a regular basis.

3.7 CO_2 Wash

The CO_2 wash program for pad-mounted switchgear is based on the results of the Thermographic Scan and Inspection program. The CO_2 method has allowed switchgear to be maintained in an efficient and cost effective manner. The process involves cleaning energized switchgear using dry ice. Compared to washing with water, this affords flexibility to schedule switchgear maintenance throughout the year while decreasing maintenance costs, eliminating interruptions, and avoiding switching thereby removing the associated safety concerns and freeing up manpower.

3.8 Insulator Washing

The insulators in the Hydro Ottawa system become contaminated by road salt, vehicle exhaust, and other airborne contaminants. The City uses more salt during the winter than many other municipalities, given the local weather conditions. In damp weather, these insulators can flashover, resulting in pole fires, and jeopardize the system's reliability. To avoid this, Hydro Ottawa has adopted an extensive insulator-washing program along the major roadways where contamination builds normally. Full washing of these critical, 44 kV, 27.6 kV and 13.2 kV circuits is done around mid-February, and selective washing in the fall (around mid-October) each year. The program also involves washing all under-build (lower voltage lines on the same pole line as higher voltage lines) of 8 kV or more.

3.9 Graffiti Abatement

The purpose of the graffiti abatement is to remove and/or prevent inappropriate messages and statements, graphical or text, on Hydro Ottawa's assets (e.g., buildings, pad-mounted transformers or switchgear), from general public visibility. The requirement for this service is established under Hydro Ottawa's commitment to the City of Ottawa Utility Coordinating Committee and the City's *Graffiti Management* by-law enacted in 2008. Assets to be addressed are identified by the City of Ottawa by-law enforcers, the police and the public at large.

The program typically involves provision of standard or anti-graffiti coating on Hydro Ottawa's pad-mounted equipment. The standard paint coating is a quick-dry gloss enamel type, while the anti-graffiti coating is an epoxy base or aliphatic clear finish. Normally, Hydro Ottawa's field representative assesses the type of coating needed. The program also includes the re-instatement of the area around the equipment, and re-labelling of the equipment using the approved materials and label placement specifications.

3.10 Tree Trimming / Vegetation Management

Information on Hydro Ottawa's vegetation management program is contained in Exhibit D1-4-2.

3.11 Cable Chamber Inspection and Cleaning

Cable chambers are the access point to Hydro Ottawa's underground distribution system. There are approximately 3,300 cable chambers in Hydro Ottawa's distribution system. The majority are located along road right of ways, either in the road or within the sidewalk area. Regular access is required to plan projects to connect new customers, replace older cables, troubleshoot outages or accommodate road construction.

The primary reason for cable chamber inspections is to maintain the integrity of the civil structures and below grade electrical system.

Items checked during a cable chamber inspection include:

- condition and height of the cover, the part that closes the cable chamber to the public and is therefore the utmost importance for public safety,
- condition of cable splices and cable racks,
- integrity of the concrete,
- existence of rust on steel components, and
- cleanliness of the cable chamber.

There is also a need to identify which cable chambers contain cables that have been treated with arc-proof tape containing asbestos. Work may still be performed within a cable chamber with tape containing asbestos; however, the presence must be identified for worker safety.

Many of the cable chambers are connected to the City storm sewer system that may backup into the cable chambers. The lids of the cable chambers are not sealed and do

allow water and dirt to enter the cable chamber over time. To ensure the contaminants do not degrade the equipment in the cable chamber and to allow for a safe working environment, the cable chambers are often cleaned prior to planned or emergency work.

3.12 Underground Locates

Information on Hydro Ottawa's Locates activities is contained in Exhibit D1-4-3.

4.0 BILLING AND COLLECTING

The billing and collecting function provides a variety of services that directly meet the needs of electricity customers within Hydro Ottawa's service area. This function is responsible for customer billing, collection of electricity accounts, and meter reading. Meter reading has historically been a very manual process that required a door-to-door field visit every one to two months (depending on customer class). Smart Meters has completely changed the way utilities perform meter reading. What used to take contractors weeks to accomplish can now be done remotely in minutes. While manual meter reading expense has been reduced significantly since 2008, this has shifted to the need for more technical staff required to maintain the Smart Meter infrastructure and to manage the immense amount of new data.

Meter Data Services, the technical group in Billing and Collecting responsible for remote meter reading, has expanded its role to include data management for all remote meters including residential and small commercial Smart Meters. In the past, their responsibility focused on reading and processing interval data for large commercial users, determining the net system load shape and interfacing with the Independent Electricity System Operator ("IESO") and Hydro One Networks Inc ("Hydro One") on billing related issues. This new expanded role has Meter Data Services responsible for all meter data.

The collection of active accounts is an internally resourced function. The collection of inactive accounts is also resourced internally until all avenues for collecting these

accounts have been exhausted. At this point the arrears are transferred to an external collection agency that is paid a percentage of the amount that is recovered.

The other function within the Billing and Collecting group is Customer Information System ("CIS") Support. This function has responsibility for all support functions for Hydro Ottawa's CIS including the day-to-day support and oversight of any changes to the system or the reports that are produced from it. This function is separate but closely related to the information technology functions in the company that are part of the Administration grouping.

5.0 COMMUNITY RELATIONS

Costs included in the Community Relations group include the Customer Contact team; Hydro Ottawa's customer facing organization. The Customer Contact team is organized to serve a diverse customer base of more than 300,000 residential and commercial customers.

This group is responsible for all customer account and relationship activities including the handling of customer telephone calls, correspondence and move requests. The Customer Contact team routinely handles more than 300,000 customer generated account maintenance and outage reporting calls, over 30,000 pieces of written correspondence and 50,000 customer initiated move requests per year. Over 80% of customer calls are answered within 30 seconds (exceeding the Ontario Energy Board (the "Board") requirement of 65%), and 99% of written correspondence is answered within 10 business days (exceeding the Board requirement of 90%).

An outsourced call centre that operates between 8:00 am and 8:00 pm on business days handles customer telephone inquiries. This call centre handles high volume, low complexity "First Level" calls. Customer requests that are lower in volume but higher in complexity are directed internally to the "Second Level" support team. This group also

handles paper based move requests, miscellaneous correspondence, return mail, lawyer's letters, Auto Pay and Budget Billing requests, and escalations and reporting.

The Customer Contact team is initiating a program to fundamentally change its customer service culture. The Customer Service Strategy Plan will focus all areas of the organization in providing quality service to our customers. Refer to Exhibit D1-4-4, for further details.

Also included in this section is Account 5510 - Demonstrating and Selling Expenses. Hydro Ottawa has recorded the expenses related to providing service to large customers referred to as "key accounts" in these accounts. These customers are the highest consumers of electricity within Hydro Ottawa's service area and merit ongoing and more complex service support. While this is where the expenses have been mapped to the USofA, this function operates as part of Hydro Ottawa's Customer Contact team.

6.0 ADMINISTRATIVE AND GENERAL EXPENSES

Included with the Administrative and General Expenses are all corporate service functions for Hydro Ottawa. Each of the following functions is lead by a member of the senior management team. For simplicity, this grouping of accounts will be called Administration expenses in subsequent sections.

6.1 Human Resources

The Human Resources Department is responsible for all payroll issues, labour relations, compensation reviews, internal communications, employee events and the development and oversight of human resources polices.

The Human Resources department also has oversight for safety, training and environmental programs. These functions together comprise the company's Occupational Health, Safety and Environment ("OHS&E") function. The costs of safety

and training are considered an Administration cost; however, environment program costs are grouped with O&M expenses because they are primarily related to this function. An overview of Hydro Ottawa's approach to OHS&E is included in Exhibit D1-4-1.

6.2 Finance

Included within the Finance group are separate functions for general accounting, accounts receivable, accounts payable, payment processing (including electricity bill payments), retail settlements, budgeting/business planning, financial forecasting, taxes and treasury services.

Responsibility for the maintenance and upkeep of Hydro Ottawa's facilities is also a key function for the Finance department. This includes the corporate administrative office, three additional operations centres across the city, a separate fleet/training facility and approximately 70 distribution stations (buildings only). Costs for maintaining the general plant (i.e. office buildings) are part of Administration expenses whereas maintenance for facilities at transformer stations is part of O&M costs.

Another major responsibility for the Finance group is procurement /supply chain management. This group sets and oversees procurement policies and procures all products and services for the company. Details of Hydro Ottawa's Procurement Strategy are provided in Exhibit D1-3-1.

6.3 Information Technology ("IT")

The IT department has responsibility for all core IT infrastructure, corporate applications, voice services, data services, and the Customer Information System. Business specific systems (SCADA, Outage Management System, and Geographic Information System) are currently administered or operated by the operational departments; they are the predominant users of each system. The IT department oversees coordination between systems through various working groups and steering committees.

For 2012, the IT department will focus on cyber security and the integration of its core systems. Data sharing will be vital to the deployment of smart grid technologies and key to ensuring Hydro Ottawa has the information needed to make reliable decisions about its distribution system. Please refer to Exhibit B1-2-3, IT Strategy for further details.

6.4 Communications

The communications team is responsible for the delivery of customer communication and community initiatives that promote customer and public awareness of the distribution business and industry activities. This function also maintains Hydro Ottawa's website, develops customer brochures, organizes community information sessions, interfaces with the media and local government representatives and manages the on-call and outage support procedures, schedules and training.

6.5 Regulatory Affairs

Regulatory Affairs is responsible for all filings with the Board and the Independent Electricity System Operator ("IESO") including comments on consultations, rate and other applications, compliance reporting, licence applications and renewals and the reporting and record-keeping requirements. Regulatory accounting is also part of this group working closely with the finance staff. This involves mapping the company's financial results from Hydro Ottawa's system of accounts to the USofA. Forecasting of cost of power and distribution revenue and variance and deferral accounts is also done by Regulatory Affairs. Major expenses for the Regulatory Affairs department include the Board Annual Cost Assessment, Cost Awards paid to intervenors and annual fees to the Electrical Safety Authority.

6.6 Corporate Costs/Chief Operating Officer ("COO")

The COO has oversight responsibility for all of Hydro Ottawa's activities including the functions described in Sections 3, 4, 5 and 6. A major ongoing initiative is the continuation of Hydro Ottawa's Lean program aimed at the review of internal processes

to ensure that all activities are aligned to common goals and are being performed in the most efficient manner.

The USofA requires all executive salaries to be recorded in Account 5605. While Hydro Ottawa's internal accounting normally records these salaries as part of the operational department costs, to be consistent with the USofA, the costs have been considered a corporate cost within the Administration grouping. Therefore all salaries and associated departmental expenses for the senior management team (COO and Directors) are included as corporate costs and form are part of Administration expenses. In addition, corporate costs include bank charges, prudential requirements to the IESO, association fees (Canadian Electricity Association, Ontario Energy Association, and Electricity Distributors Association), allocations from the Holding Company, audit fees and employee future benefits.

7.0 INSURANCE EXPENSE

While insurance expense is normally part of corporate costs, the amount was separated out for the 2006 EDR Application. Therefore, for consistency the insurance expense is shown separately again. It should be noted that this includes only property and fleet insurance.

8.0 BAD DEBT EXPENSE

Bad debt expense is the cost of earned revenue not realized through billing and collections efforts. The expense is recorded from the year over year change in an allowance for doubtful accounts that is based on a percentage of aged arrears. This provides a weighting related to risk that the amount will not be collected. The allowance is monitored monthly and adjusted as appropriate through bad debt expense.

There are two categories of bad debt expense. One is related to electricity billing and one is related to billing for other services. These other services could be pole attachments, damages to plant, temporary services, service isolation and re-energization to permit maintenance and upgrades, etc.

9.0 ADVERTISING EXPENSE

Included with Advertising Expense are Accounts 5515 and 5660. For Account 5515 the advertising would be *"designed to promote or retain the use of utility service"*. For Account 5660 the advertising would be *"primarily designed to improve the image of the utility or the industry*". Hydro Ottawa has not identified any advertising for 2012 that would fit these descriptions, except for the advertising related to Conservation and Demand Management ("CDM") that is separate from this application. Therefore no amounts are estimated for 2011 or forecasted for 2012 for Advertising Expenses.

10.0 ALLOWABLE CHARITABLE DONATIONS

The LEAP program is the only charitable donation that Hydro Ottawa has included for both 2011 and 2012. In previous years Hydro Ottawa was a sponsor for the Winter Warmth Program, coordinated by the United Way.

11.0 OTHER DISTRIBUTION EXPENSES

The section only contains Account 6105, taxes other than income taxes. Since the large corporation taxes are dealt with through the allowance for Payments in Lieu of Taxes, the only amount included in Other Distribution Expenses is for property taxes.

12.0 SMART METER EXPENSES

In previous applications, Smart Meter expenses have been shown separately and recovered by means of a rate adder and a variance account. Hydro Ottawa's Smart Meter installation program is substantially complete. For 2012, therefore meter expenses have been treated as part of the regular distribution revenue requirements and included in base distribution rates.

OPERATIONS, MAINTENANCE AND ADMINISTRATION
SUMMARY AND COST DRIVERS

1.0 INTRODUCTION

The following is the evidence of Hydro Ottawa Limited ("Hydro Ottawa") with respect to Operations, Maintenance and Administration ("OM&A") - Cost Summary and Cost Drivers. Table 1 is a summary of OM&A major cost categories with variances for 2008 Rebasing Year, Board Approved and Actual, 2009 Actual, 2010 Actual, 2011 Bridge Year Budget and 2012 Current Test Year Budget. Table 2 provides a list of cost drivers that affect OM&A in a substantial way and the dollars associated with those drivers for the 2008 Last Rebasing Year Actual, 2009 Actual, 2010 Actual, 2011 Bridge Year Budget and 2012 Test Year Budget.

Table 3 is a summary of regulatory costs and Table 4 is a summary of cost per customer and per full time equivalent employees ("FTE") year-over-year.

1

Table 1 – Summary of OM&A Expense

	2008 Board Approved	2008 Actual 2008	Variance 2008 BA – 2008 ACT	Actual 2009	Variance 2009 ACT- 2008 ACT	Actual 2010	Variance 2010 ACT - 2009 ACT	2011 Budget (BY)	Variance 2011 BY – 2010 ACT	2012 Budget (TY)	Variance 2012 TY – 2011 BY
Operation	$13,062,449	$11,752,560	($1,309,888)	$11,364,065	($388,495)	$11,971,416	$607,351	$12,061,906	$90,490	$11,883,322	($178,584)
Maintenance	5,111,152	5,183,949	72,797	5,171,079	(12,870)	5,663,033	491,954	8,462,994	2,799,961	9,274,548	811,554
Billing and Collecting	11,716,820	10,365,089	(1,351,732)	10,233,636	(131,453)	9,142,479	(1,091,157)	11,925,750	2,783,271	12,085,194	159,444
Community Relations	4,759,853	4,588,888	(170,965)	4,594,942	6,054	4,932,698	337,756	6,093,455	1,160,757	6,911,671	818,217
Administrative and General	20,679,522	19,738,418	(941,105)	20,670,993	932,575	21,641,059	970,066	22,790,434	1,149,375	23,736,696	946,262
Taxes	1,758,250	1,741,965	(16,285)	1,793,952	51,987	1,597,804	(196,148)	1,770,695	172,892	1,806,109	35,414
Total OM&A Expenses	**$57,088,046**	**$53,370,869**	**($3,717,174)**	**$53,828,667**	**$457,798**	**$54,948,488**	**$1,119,821**	**$63,105,234**	**$8,156,746**	**$65,697,541**	**$2,592,307**
Variance from previous year				$457,798		$1,119,821		$8,156,746		$2,592,307	
Percent change (year over year)				0.9%		2.1%		14.8%		4.1%	
Percent Change Test year vs. Most Current Actual						19.6%					
Percent Change Test Year vs. Last Board Approved Rebasing Year act.						23.1%					
Average for (2010 ACT vs. 2008 ACT)						1.5%					
Compound Growth rate (2010 ACT vs. 2008 ACT)						3.0%					

2.0 COST DRIVERS

The following is a description of the drivers that have a significant influence on OM&A expenses. Some of the descriptions refer to Exhibits included elsewhere in the evidence. The dollar amounts for each of the drivers represent a net change year-over-year.

Table 2 - OM&A Cost Driver Table ($Millions)

	2008 Actual	2009 Actual	2010 Actual	2011 Bridge	2012 Test
Opening Balance (Millions)	**$43.7**	**$53.4**	**$53.8**	**$55.0**	**$63.1**
Workforce Planning Strategy	1.7	0.3	0.3	1.8	0.7
Collective Agreement/Annual progressions	1.4	1.4	1.6	1.8	1.8
Vacancy and Vacancy Allowance			(2.1)	(0.8)	0.4
Other Compensation	-	0.8	1.1	1.5	1.5
Customer Service Strategic Plan (CSSP)	-	-	-	1.1	0.5
Fuel Price and Volume	0.3	(0.3)	0.1	-	-
Environmental Sustainability	-	-		0.1	0.1
Smart Meters & TOU Rate Roll Out	-	-	0.8	1.3	(0.2)
Capitalization Policy Change	5.9	-	-	-	-
Changes in Capital and Allocations	-	(1.4)	(0.7)	(2.2)	(3.0)
Vegetation Management	-	-	0.5	0.6	-
Insurance Costs	-	-	0.1	0.4	-
Bad Debt	-	-	(1.2)	1.0	(0.3)
Inflation				0.7	0.7
Other Costs	0.5	(0.4)	0.7	0.9	0.4
Ending Balance	**$53.4**	**$53.8**	**$55.0**	**$63.1**	**$65.7**

2.1 Workforce Planning Strategy

The Workforce Planning Strategy has been developed to ensure that the next generation of employees are properly trained and have the appropriate experience to effective manage Hydro Ottawa to meet the needs of customers. This strategy will increase costs due to the addition of new apprentices, the Engineer in Training program, specific support positions, and management training. Refer to Exhibit D1-5-1, Workforce

Planning Strategy and Exhibit D3-1-1, Employee Compensation Breakdown for greater detail.

2.2 Collective Agreement/Annual Progression

Annual salary increases and new employee progressions are governed by Hydro Ottawa's collective agreement for unionized staff. Each year unionized employee salaries are adjusted based on a negotiated percentage. Hydro Ottawa's current collective agreement with the International Brotherhood of Electrical Workers ends March 31, 2013. Adjustments for 2012 are based on the agreement.

Management staff compensation has also been forecast based upon a 3% annual adjustment.

2.3 Vacancy and Vacancy Allowance

For 2010, the actual vacant positions and associated salary savings were calculated and the associated savings compared to the budget presented for 2010. Commencing in 2011, Hydro Ottawa has started to forecast a vacancy allowance of 3% for employee turnover. In addition, for 2011 and 2012 budget years, Hydro Ottawa has included only a partial year cost for new staff hiring recognizing that new positions are not filled on January 1 of any year.

2.4 Other Compensation

This cost driver represents regular employee benefits and pension increases.

On the benefits side, Hydro Ottawa's benefit provider raised rates due to increased usage by members. This increased usage is reflective of the aging demographic of Hydro Ottawa's workforce. The budget for 2011 has been increased by 15% to reflect the new rates from the benefit provider and the addition of new staff. An additional 10% increase in the budget is forecast for 2012.

Hydro Ottawa pension provider is OMERS. Due to the 2008 global economic downturn, the pension plan has a current funding deficit and it is growing. The growth in the OMERS' funding deficit in 2010 occurs despite very good returns for the OMERS investments. To eliminate the funding deficit, OMERS has introduced contribution increases for both the employee portion and the employer portion. The first increase was implemented in January 2011. For 2011, the estimated increase in Hydro Ottawa's portion is an increase of 31% and a further 12% increase in 2012.

2.5 Customer Service Strategy Plan

Hydro Ottawa is implementing a Customer Service Strategy Plan ("CSSP") specifically aimed at enhancing Hydro Ottawa's relationship with its customers. By providing timely, accurate and topical information about Ontario's electricity market, Hydro Ottawa aims to keep its customers as informed as possible. The plan includes employee training and the addition of a contact management system to help manage customer correspondence. Refer to Exhibit D1-4-4, Customer Service Strategy Plan for further details.

2.6 Fuel Price and Volume

Fuel cost fluctuations have become a greater concern over the last 5 years as fuel prices have shown significant volatility. Hydro Ottawa minimizes fuel price volatility by buying in bulk in collaboration with the City of Ottawa (the "City"). Hydro Ottawa has also instituted an anti-idling policy in an attempt to reduce fuel volumes. All fleet vehicles are equipped with vehicle GPS monitors that assess usage. Idling time reports are reviewed to ensure vehicles are used appropriately.

2.7 Environmental Sustainability

The Environmental Sustainability Strategy will reduce Hydro Ottawa environmental impact by reducing emissions and waste across the organization. It will include investing

in alternate fuel, reducing waste and changing purchasing criteria. Refer to Exhibit B1-2-7, Environmental Sustainability Strategy for further details.

2.8 Smart Meters/Time-of-Use Rate Roll Out

The introduction of time-of-use rates to residential and small commercial customers will require an extensive communication plan, staff training and changes to billing systems to ensure a smooth transition to the new rates. Hydro Ottawa is anticipating higher call volumes as customers adjust to the new rates and has developed an extensive change management program. As such, much of these expenses are expected to be finalized in 2011. The focus for smart meters is now verifying, maintaining and managing the meter asset and communications infrastructure within the smart meters as the company transitions to Time of Use Rates.

2.9 Capitalization Policy Change

In 2007, Hydro Ottawa updated its capitalization policy following an extensive review that was assisted by KPMG and reviewed by Deloitte and Touche. This change in capitalization methodology was implemented January 1, 2008 and resulted in a reduction to the amount of OM&A expenses that could be capitalized. The change was approved by the Board as part of Hydro Ottawa's 2008 EDR application. The net result is an increase in OM&A expense from 2007 to 2008. The policy has been in place for all reported years since 2008. Refer to Exhibit B1-3-1, Hydro Ottawa Capitalization Procedure for further details.

2.10 Changes in Capital and Allocations

Each year the amount of capital, work for others and maintenance costs can vary depending on the economy, and the level of new construction in Hydro Ottawa's service territory. An increase in the overall expenditures will result in a proportionate increase in the allocations of costs to capital, work for others and maintenance. This cost driver

reflects these fluctuations in allocations that occur year over year. As noted in section 2.8 above, Hydro Ottawa's capitalization policy is unchanged since 2008.

2.11 Vegetation Management

The 2009 vegetation management program was not fully completed due to unforeseen circumstances with the service provider. The remainder of the program was completed in 2010 which has resulted in higher than planned expenses. Hydro Ottawa is forecasting an increase to tree trimming costs as an RFP will need to be issued for a new 3 year contract (2011 to 2013) and the existing contract appears to be below market price. The existing contractors have stated that they are losing money from the last 3 year contract. Refer to Exhibit D1-4-2, Vegetation Management.

2.12 Insurance Costs

Hydro Ottawa had its insurance reviewed by an independent third party in 2010 as a result of a significant proposed increase to its property insurance. After the review, Hydro Ottawa "shopped" its property insurance requirements around to different insurance providers to obtain the best rates. The coverage review also noted that Hydro Ottawa should obtain insurance coverage for Terrorism, Privacy & Network Liability and increased insurance for Excess Liability. Even with the best rates, property insurance costs in 2011 increased significantly and that increase plus the additional liability insurance accounts for the increase in insurance costs.

2.13 Bad Debts

In early 2009, Hydro Ottawa set aside for the 2008 financial statements, a greater amount than usual for allowance for doubtful accounts to reflect that a large customer had gone into bankruptcy and the 2008 global economic downturn. This amount remained in the Company's accounts through 2009. For 2009 and through 2010, bad debt expense continued to be at levels that were historical and therefore it was determined to reverse the charge for allowance for doubtful accounts in the 2010

financial statements. For 2011, the bad debt expense was forecast at the historical levels, however, the reversing of the charge in 2010 shows as a significant cost increase between 2010 and 2011. The 2011 bad debt expense is representative of the historical full year of expense and for 2012, a decrease in bad debt expense is forecast.

2.14 Inflation

For 2011 and 2012, for costs that are not related to compensation, Hydro Ottawa has used an inflation rate of 2%.

2.15 Other

This category captures all other variables that can influence OM&A costs from year to year.

3.0 ONE TIME COSTS

There are no one-time costs in 2012 as part of this application.

4.0 REGULATORY COSTS

Table 3 shows the regulatory costs that are included in USofA 5655. This includes Ontario Energy Board (the "Board") cost assessments and licence fees, ESA cost assessments, intervenor cost awards, professional service (legal and consulting) and costs to publish notices. Hydro Ottawa has seen increases in all of these categories. The volume of proceedings at the Board continues to increase and result in higher annual cost awards. Furthermore, the continual changes within the electricity industry, including aging infrastructure and an aging workforce as well as a number of issues that are specific to Hydro Ottawa means that this application is for the 2012 test year only and is not considered a base year for a subsequent IRM process**.**

Hydro Ottawa's costs of the 2011 rate application (EB-2010-0133) are contained in the 2010 actual regulatory costs. The OEB and intervenors costs are captured in a sub-account for Account 1508 "other Regulatory Assets" in accordance with the Board's decision on October 27, 2010.

It should be noted that Hydro Ottawa's costs of regulatory staff have not been included in Account 5655. These costs are contained within the general OM&A budgets. Staffs from other departments who work on the preparation of the rate case (such as finance, distribution asset management, treasury, etc.) are also not included in Account 5655. These costs are contained within their departmental budgets.

Table 3 – Regulatory Cost Schedule

Regulatory Cost Category	USofA	2008 Actual $	2009 Actual $	2010 Actual $	2011 Budget $	2012 Budget $
1. OEB Annual Assessment	5655	$761,852	$894,203	$764,394	$748,852	$775,196
2. OEB Hearing Assessments (applicant initiated)						
3. OEB Section 30 Costs (OEB initiated)						
4. Expert Witness cost for regulatory matters						
5. Legal costs for regulatory matters	5655	129,774	43,863	58,857	331,400	208,829
6. Consultants costs for regulatory matters	5655	27,996	3,223	21,968	40,000	20,000
7. Operating expenses associated with staff resources allocated to regulatory matters						
8. Operating expenses associated with other resources allocated to regulatory matters						
9. Other regulatory agency fees or assessments	5655	90,934	119,293	125,274	122,726	127,044
10. Any other cost for regulatory matters	5655				5,100	5,208
11. Intervenor Costs	5655	105,489	103,017	159,623	156,378	161,880
TOTAL		**$1,116,045**	**$1,127,054**	**$1,130,116**	**$1,404,456**	**$1,298,157**

5.0 OM&A COST PER CUSTOMER AND PER FTE

Table 4 summarizes OM&A costs year over year as it relates to the number of customers and the number of Full Time Equivalent Employees ("FTE").

Table 4 - OM&A Cost per Customer and FTE

	2008 Actual	2009 Actual	2010 Actual	2011 Bridge Year	2012 Test Year
Number of Customers	291,639	297,007	300,664	307,189	311,918
Total OM&A	$53,370,869	$53,828,667	$54,948,488	$63,105,234	$65,697,541
OM&A cost per Customer	$183.00	$181.24	$182.76	$205.43	$210.62
Number of FTEs	536.6	557.1	552	558	592
Customers per FTE	543.5	533.1	544.7	550.5	526.9
OM&A cost per FTE	$99,461	$96,623	$99,544	$113,092	$110,976

6.0 LOW-INCOME ENERGY CONSUMER PROGRAMS (LEAP)

Hydro Ottawa is committed to providing Conservation and Demand Management ("CDM") programs to its low-income customers and continues to follow provincial guidelines for the delivery of CDM programs. Hydro Ottawa will have a LEAP expense starting in 2011.

7.0 GREEN ENERGY AND GREEN ECONOMY (GEA)

Hydro Ottawa has included expenses in 2012 related to the *Green Energy Green Economy Act* that are ongoing for the five year plan. Please refer to Exhibit B1-2-2, Green Energy Act Plan for further details.

SERVICES FROM AFFILIATES

1.0 OVERVIEW

The majority of services Hydro Ottawa Limited ("Hydro Ottawa") receives from affiliates are those which would be defined as "shared corporate services" in the *Affiliate Relationships Codes for Electricity Distributors and Transmitters*. All of the operations of the affiliate Telecom Ottawa Holding Inc. ("Telecom Ottawa") were sold to a third party as of May 1, 2008; therefore, the associated allocations for costs changed and are reflected in this evidence.

Over the last ten years, following the amalgamation of the five former municipal utilities, Hydro Ottawa Holding Inc. (the "Holding Company") has always provided the strategic direction and oversight to its subsidiaries. During that time, different organizational structures have been implemented in an effort to meet the needs of all the subsidiaries in the most cost effective manner. At the same time, as the Holding Company and its subsidiaries have matured, it has become apparent that additional strategic services are required to effectively manage the organizations and greater governance of organizations is required.

In 2009, a corporate reorganization transferred headcount from Hydro Ottawa to the Holding Company. Over time as senior positions in other corporate service areas were filled, they too were placed in the Holding Company and as well, the Audit function was deemed to need to be more comprehensive to meet the current and future needs of the Group of Companies. The overall impact was to centralize more staff in the Holding Company providing the strategic and oversight functions to meet the growing needs for these services within the organization. Of course, this resulted in a corresponding increase in the total cost of these services provided to Hydro Ottawa from the Holding Company.

In 2011, the level of staffing in the Holding Company was reviewed in the context of the services being provided to the subsidiaries and the quantum of time being spent on Hydro Ottawa operations versus the strategic and oversight functions. Through this review, it was determined that 17 staff residing in the Holding Company either spent most or all of their time on Hydro Ottawa business or their responsibilities were more operational in nature. Accordingly, these positions will move to Hydro Ottawa in 2012.

Additionally, with the experience gained over the last few years, a review of the services and the quantum for the services was conducted and has resulted in adjustments to both the services procured by Hydro Ottawa and the quantum of services. Overall, although Hydro Ottawa compensation costs will increase, these are offset by a reduction in the services acquired from the Holding Company with the total result being effectively cost neutral. Hydro Ottawa expects that this reorganization will provide a more transparent governance structure for the staff being transferred.

For additional details please Exhibit A1-7-4.

1.1 Energy Ottawa Inc.

Energy Ottawa Inc. (“Energy Ottawa”) is a renewable generator and energy service provider. Hydro Ottawa purchases electricity from the embedded generators owned by Energy Ottawa. These purchases are made at spot market prices as required by the Retail Settlement Code or as part of the settlement arrangements under the terms of contracts between Energy Ottawa and the Ontario Power Authority.

Hydro Ottawa does contract with Energy Ottawa from time-to-time to undertake certain conservation and demand management and renewable generation activities. Details are provided in the tables below.

1.2 Telecom Ottawa

Hydro Ottawa purchased fibre services from Telecom Ottawa up until May 1, 2008 to provide communication services between the distribution stations and operations centres of Hydro Ottawa.

1.3 Hydro Ottawa Holding Inc.

Hydro Ottawa Holding Inc. provides shared corporate services such as strategic direction and oversight to Hydro Ottawa in the areas of Finance, Treasury, Internal Audit, Risk Management, Legal, Regulatory, Corporate Administration, Human Resources, Safety and Environment, Information Technology, Communications, and Management Services. The Holding Company does not engage in operational work for Hydro Ottawa, with the exception of some legal services. These all fall under the definition of shared corporate services, as defined by the *Affiliate Relationships Codes for Electricity Distributors and Transmitters*.

The Holding Company costs are allocated to all affiliates based on an assessment of the budgeted costs in relation to activity level within each affiliate. Items such as the Holding Company's Board of Directors costs and business development are excluded. This assessment is completed annually to determine the appropriate allocation of costs. In accordance with the *Affiliate Relationships Codes for Electrical Distributors and Transmitters*, the prices for the services are determined by fully-allocated cost-based pricing. Refer to Attachment AA - Appendix 2-L for the list of services, prices and allocation percentages. At year end, the allocations are reviewed and adjusted through a true up process to ensure costs are properly allocated to subsidiaries.

For 2008, approximately 41 percent of the total Holding Company expenses were allocated to Hydro Ottawa. As of May 1, 2008, a portion of the Holding Company expenses that were previously allocated to Telecom Ottawa which was sold, were subsequently allocated to Hydro Ottawa. This is because the cost allocation had been

done, as required, on the basis of a fully-allocated costing model, rather than on an incremental cost basis. The telecom business had little impact on the total corporate costs at the Holding Company, but, by using a fully-allocated costing model, this business had been allocated a percentage of these total costs. For example, the loss of the Telecom business did not change the need for a company Treasurer, so, the total cost remains the same. Hydro Ottawa's treasury function is provided by the Holding Company. This is more cost effective than having its own treasury function because the costs are shared by affiliated companies. Without Telecom Ottawa, there are fewer affiliates to share this cost, but, the resulting allocated cost is still lower than it would have been if the treasury function was stand-alone within Hydro Ottawa.

A corporate reorganization at the beginning of 2009 transferred six FTE from the Hydro Ottawa finance department to the Holding Company. The Finance Department in the Holding Company provides enterprise support, in addition to, serving the needs of Hydro Ottawa. Additionally, one FTE from the Hydro Ottawa Communications department was transferred to the Holding Company mid-year in 2009.

Additional costs were allocated from the Holding Company to Hydro Ottawa relating to Enterprise Risk Management ("ERM") and Internal Audit as of 2009. The ERM function was established to assist in managing risks and opportunities in a consistent and integrated manner across the organization. A metric-based ERM model allows management to track and evaluate the risks and risk mitigation strategies, which are then reported to both Boards of Directors quarterly. An annual assessment of major risks and sources of risks ensures that the ERM model is current and consistent with the growth and evolution of the industry.

In 2009, the Internal Audit function was deemed to need to be more comprehensive to provide assurance to the management team and the Audit Committees of the Boards of Directors on the effectiveness and efficiency of operations and on the existence and adequacy of internal controls.

During 2010, the Chief Information Officer position was filled and the positions of Director of IT/IM Planning, Supervisor of Treasury Services, Director of Human Resources and Executive Assistant were added. These staffing changes increased the total level of Management Services being provided to Hydro Ottawa, which results in the total percentage of Holding Company costs being allocated to Hydro Ottawa to increase from 41 percent to 56 percent.

In 2011, there were further organizational changes implemented to align and integrate functions according to Hydro Ottawa's four key strategic areas of focus. This resulted in the addition of a Chief Energy Management Officer position to the Holding Company, to provide strategic leadership for the delivery of CDM programs. Further, the 2011 resource plan provides for the addition of strategic information technology services, which has led to the addition of a Manager of IT Security, a Manager of Project Management and a Manager of Information Management.

In early 2011, an internal review of the shared corporate services provided by Holding Company to Hydro Ottawa was conducted with the goals of identifying positions (and the associated services) that primarily supported Hydro Ottawa and ensuring a more transparent governance structure. As a result, 17 positions were identified as primarily providing service to Hydro Ottawa and these positions will be transferred from the Holding Company to Hydro Ottawa as of 2012. Service Level Agreements ("SLAs") were also added for Information Technology Management and Conservation services. While a SLA exists for Conservation services provided to Hydro Ottawa, the associated costs are applied to the CDM program, not distribution services. Please refer to Exhibit A1-7-4 for more details on corporate structure.

The allocation methodology has been applied consistently between 2009 and 2012. The 2011 and 2012 budgets set Hydro Ottawa's allocation of the total Holding Company costs at $5.90M and $3.50M, respectively. The associated allocations of Holding Company total costs which are borne by Hydro Ottawa are 55 percent in 2011 and 43 percent in 2012. The reduction from 2011 to 2012 is a reflection of the positions being

transferred from Holding Company to Hydro Ottawa. Of course, Hydro Ottawa compensation costs have increased to account for the transferred positions and overall the net effect on the ratepayer is neutral.

In addition, the Holding Company has responsibility for all external financing for itself and the affiliates. The Holding Company issues debt in the external markets and Hydro Ottawa pays interest expense to the Holding Company under the terms of promissory notes. In 2010, there were 4 promissory notes outstanding totalling $312.2M. Current plans indicate that an additional $45M in long term funding is to be issued in 2011 and $15M in 2012.

1.4 The City of Ottawa

Hydro Ottawa procures from the City of Ottawa (the "City") water and sewer services and pays property taxes on the same terms as any business in the City. Hydro Ottawa also procures fuel for its fleet from the City because the City is able to get a volume discount beyond what Hydro Ottawa's volumes alone could obtain. Hydro Ottawa also receives mapping information from the City by participating in the City's Central Utility Registry.

In 2008, the City participated in a traffic light retrofit pilot which was initiated by Hydro Ottawa's CDM department to test the energy efficiency of LED lights. The pilot project ended in 2008.

In 2010, Hydro Ottawa participated in a pilot project, testing adaptive street lighting control technology. There were no financial transactions between Hydro Ottawa and the City.

In 2011, Hydro Ottawa will procure aerial photo services from the City of Ottawa. These services are sole sourced.

2.0 SERVICES FROM AFFILIATES

Tables 1 and 2 below summarize the services Hydro Ottawa has received or plans to receive from affiliates in 2008 through 2012. Table 3 provides a summary of the total expenses between 2008 and 2012.

2.1 2008 Approved and Actual Expenses; 2009 & 2010 Actual Expenses

Table 1 summarizes the services that were forecasted to be received from affiliates and the associated expenses in 2008, as part of the 2008 cost of service rate application. Table 1 also summaries the services that were received from affiliates and the associated expenses in 2008, 2009 and 2010.

Table 1 - 2008 – 2010 Actual Expenses

Affiliate Names	Activity	2008 Approved Expenses	Actual Expenses			Basis Pricing
			2008	2009	2010	
City of Ottawa	Property Taxes	$1,758,250	$1,741,965	$1,793,952	$1,631,210[1]	Market-based pricing per municipal assessment
	Water and sewer charges, fuel and other miscellaneous city services	$536,000	$670,000	$811,000	$614,472	Market-based pricing as per expected municipal rate calculations
	CDM initiative – LED traffic light pilot		$291,000			Cost-based pricing
Holding Company	Net interest expense and financing costs (long-term and short-term)	$15,724,416	$14,788,000	$15,554,000	$16,444,000	Market-based pricing based on external debt issued by the Holding Company or an estimated deemed interest rate, based on the underlying methodology determined by the OEB using information available at the time of advancement; both inclusive of debt issuance costs and administration. Interest on short-term borrowing to be charged pursuant to the terms in Hydro Ottawa Holding Inc. external credit agreements, plus applicable administrative charges.
	Administration and Corporate Services expense	$2,140,000	$2,260,000	$3,892,000	$4,763,289	Cost-based pricing based on activity level, excluding some specific shareholder costs absorbed by the Holding Company. The 2009 and

[1] Does not include Property Tax for Non Utility Assets

Affiliate Names	Activity	2008 Approved Expenses	Actual Expenses			Basis Pricing
			2008	2009	2010	
						2010 allocation is based on 53 percent of total costs
	IFRS Implementation[1]			$503,116	$298,000	Cost-based
Energy Ottawa	CDM – solar panels and a total demand response program for 2008; building automation systems for 2009		$419,000	$252,600	$102,965	2008 - Solar Panels ($255k); Total Demand Response Program ($164k) 2009 – Market-based. Master services agreement.
Telecom Ottawa	Broadband data services and dark fibre rental – January to April	$1,259,859	$419,953			Market-based pricing based on same determinants for external customers including length of contract, number of strands

1

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[1] IFRS costs are transferred to regulatory assets per Ontario Energy Board

2.2 2011 & 2012 Budget Expenses

Table 2 summarizes the services to be received from affiliates and the associated expenses that have been budgeted for 2011 and 2012.

Table 2 - 2011 and 2012 Budget Expenses

Affiliate Names	Activity	2011 Expenses	2012 Expenses	Pricing Basis
City of Ottawa	Property Taxes[1]	$1,800,217	$1,836,222	Market-based pricing per expected municipal assessment
	Water and sewer charges, fuel and other miscellaneous city services	$569,933	$559,005	Market-based pricing as per expected municipal rate calculations
Holding Company	Net interest expense and financing costs (long-term and short-term)	$17,598,000	$20,340,000	Market-based pricing based on external debt issued by the Holding Company or an estimated deemed interest rate, based on the underlying methodology determined by the OEB using information available at the time of advancement; both inclusive of debt issuance costs and administration. Interest on short-term borrowing to be charged pursuant to the terms in Hydro Ottawa Holding Inc. external credit agreements, plus applicable administrative charges

[1] Does not include Property Tax for Non Utility Assets

Affiliate Names	Activity	2011 Expenses	2012 Expenses	Pricing Basis
	Administration and Corporate Services expense	$5,900,000	$3,500,000	Cost-based pricing based on activity level, excluding some specific shareholder costs absorbed by the Holding Company. The 2011 allocation is based on 55 percent of overall costs
	IFRS Implementation[1]	$353,000	$125,000	Cost-based
Energy Ottawa	Suite Metering Services	$1,155,000		Fully-allocated cost of $500 per unit and estimated installations of 2,310 units.

[1] IFRS costs are transferred to regulatory assets per Ontario Energy Board

2.3 Total Expenses 2008 to 2012

Table 3 summarizes the actual and budgeted expenses for services from affiliates between the years 2008 and 2012.

Table 3 – Total Expenses from 2008 to 2012

2008 OEB Approved	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
$21,418,525	$20,589,918	$22,806,668	$23,853,936	$27,376,150	$26,360,227

2.4 Holding Company Services and Costs 2008 to 2012

Table 4 summarizes the actual and budgeted costs for the different service areas provided from the Holding Company between the years 2008 and 2012.

Table 4 - Holding Company Services and Costs from 2008 to 2012

Service Offered	2008 Actual $000	2009 Actual $000	2010 Actual $000	2011 Budget $000	2012 Budget $000
Legal, Corporate Admin & Regulatory	$460	$609	$571	$550	$194
Finance, Internal Audit & Risk Mgmt	977	2,026	2,666	2,690	1,627
HR, Safety & Environment	380	621	493	720	547
Corporate Communications	123	166	232	300	154
Information Mgmt. &Technology	n/a	n/a	n/a	850	179
Management	320	469	797	640	607
Conservation	n/a	n/a	n/a	150	192
TOTAL	$2,260	$3,891	$4,759	$5,900	$3,500

2.5 2011 and 2012 Cost Allocation for Holding Company Services

Table 5 summarizes the 2011 and 2012 budgeted allocation (by percentage) for services provided by the Holding Company to Hydro Ottawa.

Table 5 – 2011 and 2012 Cost Allocation for Holding Company Services

Position	Costs	2011 Budget - Basis of Allocation	2012 Budget - Basis of Allocation
Chief Executive Officer	Directly allocated costs	Compensation based on headcount	Compensation based on headcount
	Unallocated costs	Professional/Consulting fees not specifically allocated	Professional/Consulting fees not specifically allocated
	Indirectly allocated costs	Allocation HOHI - 30%; LDC - 55%; EO - 15%	Allocation HOHI - 38%; LDC - 47%; EO - 15%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Enterprise Risk Management	Indirectly allocated costs	Allocation HOHI - 5%; LDC - 85%; EO - 10%	Allocation HOHI - 10%; LDC - 75%; EO - 15%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Chief Financial Officer	Directly allocated costs	IFRS excluded from this allocation	IFRS excluded from this allocation
	Indirectly allocated costs	Allocation HOHI - 20%; LDC - 70%; EO - 10%	Allocation HOHI - 25%; LDC - 60%; EO - 15%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Internal Audit	Indirectly allocated costs	Allocation HOHI - 15%; LDC - 80%; EO - 5%	Allocation HOHI - 15%; LDC - 80%; EO - 5%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Human Resources	Indirectly allocated costs	Allocation based on head count	Allocation based on head count
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Regulatory Affairs	Indirectly allocated costs	Allocation HOHI - 10%; LDC - 87.50%; EO - 2.5%	N/A
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Corporate Communication	Indirectly allocated costs	Allocation HOHI - 60%; LDC - 30%; EO - 10%	Allocation HOHI - 65%; LDC - 20%; EO - 15%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
General Counsel	Indirectly allocated costs	Allocation HOHI - 30%; LDC - 60%; EO - 10%	Allocation HOHI - 35%; LDC - 50%; EO - 15%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs

HOHI Board	Indirectly allocated costs	Board of Directors allocated 90% to HOHI & 10% to EO	Board of Directors allocated 90% to HOHI & 10% to EO
	Office Costs	same allocation as indirect costs	same allocation as indirect costs
Chief Information Officer	Indirectly allocated costs	Allocation HOHI - 30%; LDC - 55%; EO - 15%	Allocation HOHI - 35%; LDC - 45%; EO - 20%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Conservation	Indirectly allocated costs	Allocation HOHI - 0%; LDC - 50%; EO - 50%	Allocation HOHI - 0%; LDC - 50%; EO - 50%
	Office Costs	Same allocation as indirect costs	Same allocation as indirect costs
Office	Allocated to BU's	Allocated to each business unit based on head count	Allocated to each business unit based on head count

1

Shared Services / Corporate Cost Allocation

Year	From	To	Service Offered	Cost Allocated to HOL $	HOHI Total Costs $	% Allocation
2008 Actual	HOHI	HOL	Legal, Corporate Admin & Regulatory	459,716	892,172	52%
			Finance, Internal Audit, and Enterprise Risk Mgmt	976,959	1,801,995	54%
			HR, Safety & Environment	379,562	539,992	70%
			Corporate Communications	123,420	550,679	22%
			Management Services	320,001	778,793	41%
			Non-Allocated activities	-	985,443	0%
				$ 2,259,658	**$ 5,549,074**	**41%**
2009 Actual	HOHI	HOL	Legal, Corporate Admin & Regulatory	609,406	875,198	70%
			Finance, Internal Audit, and Enterprise Risk Mgmt	2,026,172	3,399,246	60%
			HR, Safety & Environment	621,311	660,358	94%
			Corporate Communications	165,544	551,812	30%
			Management Services	469,219	1,135,395	41%
			Non-Allocated activities	-	684,690	0%
				$ 3,891,652	**$ 7,306,699**	**53%**
2010 Actual	HOHI	HOL	Legal, Corporate Admin & Regulatory	571,297	829,276	69%
			Finance, Internal Audit, and Enterprise Risk Mgmt	2,666,331	3,993,279	67%
			HR, Safety & Environment	493,167	529,816	93%
			Corporate Communications	231,812	772,707	30%
			Management Services (CEO, CIO, Business Development)	797,393	1,449,806	55%
			Non-Allocated activities	-	934,942	0%
				$ 4,760,000	**$ 8,509,826**	**56%**
2011 Budget	HOHI	HOL	Legal, Corporate Admin & Regulatory	550,000	788,843	70%
			Finance, Internal Audit, and Enterprise Risk Mgmt	2,690,000	4,050,732	66%
			HR, Safety & Environment	720,000	778,032	93%
			Corporate Communications	300,000	983,506	31%
			Information Management and Technology Services	850,000	1,491,116	57%
			Management Services	640,000	1,171,001	55%
			Conservation	150,000	287,360	52%
			Non-Allocated activities	-	1,229,558	0%
				$ 5,900,000	**$ 10,780,148**	**55%**
2012 Budget	HOHI	HOL	Legal and Corporate Admin	194,073	388,147	50%
			Finance, Internal Audit, and Enterprise Risk Mgmt	1,627,476	2,966,496	55%
			HR, Safety & Environment	546,949	571,888	96%
			Corporate Communications	154,062	770,311	20%
			Information Management and Technology Services	178,616	396,924	45%
			Management Services	606,724	1,284,953	47%
			Conservation	192,100	384,201	50%
			Non-Allocated activities		1,350,251	0%
				$3,500,000	**$ 8,113,171**	**43%**

Variance Analysis

2008 Actual to 2012 Budget	2008 Actual	2012 Budget	Price (increase)		
Legal, Corporate Admin & Regulatory	$459,716	$194,073	57.78%	$265,643	1 Legal and 1 Regulatory position moved to HOL in 2012
Finance, Internal Audit, and Enterprise Risk Mgmt	$976,959	$1,627,476	-66.59%	-$650,517	Additon of Internal Audit, Enterprise Risk Management ("ERM") and Finance positions
HR, Safety & Environment	$379,562	$546,949	-44.10%	-$167,387	Percentage of time spent in HOL increased due to recruitment and training
Corporate Communications	$123,420	$154,062	-24.83%	-$30,642	Increase in customer-related communication activity due to time-of-use billing, customer service and conservation initiatives
Information Management and Technology Services	n/a	$178,616	-100.00%	-$178,616	Addition of 3 strategic IT positions in 2011
Management Services	$320,001	$606,724	-89.60%	-$286,723	Percentage of time spent in HOL increased, budget increased due to performance management and planning activities
Conservation	n/a	$192,100	-100.00%	-$192,100	Addition of 1 Chief Energy Management Position for CDM Programs
Non-Allocated activities	$0		n/a	n/a	
Total	**$ 2,259,658**	**$ 3,500,000**	**-59.32%**	**-$1,240,342**	The $1.2M increase is primarily due to the addition of Internal Audit, ERM, Finance and Conservation positions, increased recruitment and training, customer communications and the development of performance management programs and planning activities.

2010 Actual to 2012 Budget	2010 Actual	2012 Budget	Price (increase)		
Legal, Corporate Admin & Regulatory	$571,297	$194,073	66.03%	$377,224	1 legal and 1 regulatory position moved to HOL in 2012
Finance, Internal Audit, and Enterprise Risk Mgmt	$2,666,331	$1,627,476	38.96%	$1,038,855	8 headcount transferred to HOL in 2012, of which 3 hired during 2010
HR, Safety & Environment	$493,167	$546,949	-10.91%	-$53,782	Higher percentage of time allocated to HOL due to higher headcount; partially offset by 1 HR position moving to HOL in 2012
Corporate Communications	$231,812	$154,062	33.54%	$77,750	1 headcount moved to HOL in 2012
Information Management and Technology Services	n/a	$178,616	-100.00%	-$178,616	Addition of 3 strategic IT positions in 2011
Management Services (CEO, CIO)	$797,393	$606,724	23.91%	$190,669	CIO included in 2010 actual; 1 IT position moved to HOL in 2012
Conservation	n/a	$192,100	-100.00%	-$192,100	Addition of 1 Chief Energy Management Position for CDM Programs
Non-Allocated activities	$0		n/a	n/a	
Total	**$ 4,760,000**	**$ 3,500,000**	**24.37%**	**$1,260,000**	The $1.2M decrease is primarily due to the transfer of 13 active and 4 budgeted positions to HOL in 2012.

PROCUREMENT STRATEGY

1.0 SUPPLY CHAIN

Hydro Ottawa Limited's ("Hydro Ottawa") Supply Chain organization is responsible for the acquisition of goods and services for the company. There are two basic components to the organization; Procurement and Material Management, which together are responsible for the end-to-end process of acquiring, receiving, storing and issuing (direct material used by Construction and Maintenance), all ordered goods and services.

The Enterprise Procurement Policy, Attachment AB, stipulates that all acquisitions shall be covered by purchase orders, with noted exceptions, such as utilities and taxes, as defined by policy. Spending authority is defined by the Procurement Policy and controlled by electronic workflow embedded in the business system (JD Edwards – One World). Acquisitions requiring formal, written quotations are evaluated using a predetermined weighted scoring matrix to ensure awards are made to the bidder offering the best value; however, pricing does carry a minimum of 50% of the matrix scoring for goods and 30% for contracted services.

In 2010 $163M worth of invoices were processed for all goods and services. A total of $15.8M in direct material (average of $1.3M per month) was received and a total of $15.0M (average of $1.3M per month) was issued. Overall, an inventory of between $7.0M and $9.0M was maintained over the year, ending at $8.7M as of December 31, 2010. Although issues track receipts closely, the overall running inventory level does not change appreciably, as there is a core of material kept for emergency repairs which has been pared down from a high of $18M in 2001 to $6.6M at December 31, 2008 and maintained at this level since.

The procurement practices Hydro Ottawa has in place enable the optimal inventory turnover ratio. The actual turnover ratio is currently running around 3.1. Typically, electric utilities in Canada run between a turnover ratio of 1 and 2.5. This inventory minimization is the result of proactive processes.

- Forecasting

  Hydro Ottawa has long standing alliances with five key suppliers. Monthly forecast sessions with sales management personnel from the four largest of these alliance partners and the design and planning group enable the supplier to work their supply channels to pipeline material to meet projected need dates with minimal commitment on Hydro Ottawa's part. Meetings are documented and updated monthly as the forecasts are continuously refined.

- Drop Shipping

  The alliance partnerships position Hydro Ottawa to take delivery only when ready to proceed with the relevant job. The material is delivered to the job site on the day specified and is charged to the covering work order upon delivery, i.e., it is not taken into inventory; the supplier holds the inventory. All residential transformers and underground cable are delivered in this manner in addition to some commercial transformers and poles for new or replacement pole lines.

Company overheads have been reduced by consolidating the warehousing into one central location from four (with one ancillary yard and small stock to serve the special needs of the downtown core). Materials for the next day's jobs are delivered to the corresponding work centres around the city overnight by common carrier. This enables line crews to be out on the road as soon as they arrive for work and not have to access stores before they can start work, as was traditionally done.

There are formal strategic alliances established with five key suppliers. The net effect is that Hydro Ottawa has full visibility into their pricing models and, after establishing baseline pricing through a competitive process; price changes (up and down) are transparently discussed and agreed. Because of the pre-agreed pricing, buyers do not have to go through a pricing and availability cycle every time an item comes up for

replenishment. This greatly economizes on their time by eliminating this traditional low-level activity in favour of more strategic vendor communications. Also, the pricing reflects the total usage expectation of the company, where each item is priced accordingly, not at the level of each discrete buy quantity, as would be the case in a traditional scenario. This open relationship has enabled the above-mentioned forecast process to see lead times become almost a non-issue from previously having to deal with 18 to 26 weeks plus scenarios.

Overall, the continued thrust is to minimize inventory investment and at the same time improve service levels. Continuous improvement is actively pursued so that the company can continue to do more with less; less investment in inventory and productive processes. As the acquisition process is so pivotal in improving effectiveness, investments have been made in more advanced skill sets and tools in the Procurement Department. A recent major initiative has been to position Procurement to play a more supportive and leadership role in the acquisition of non-stock goods and services. This has involved providing guidance as to the best sourcing and tendering methodologies, establishing a meaningful evaluation matrix, and post award contract management services. This initiative is led by two Senior Procurement Agents and supported by an analyst. The overarching objective has been to establish as leading edge a process for non-stock procurement as is currently in place for direct material. The Enterprise Procurement Policy underwent a major review through 2006-2007 and was re-released in amended form in November 2007. An extensive audit review of the entire “Procure to Pay” Cycle is planned for early 2010 and the Procurement Department is involved in ongoing professional development with the Purchasing Management Association of Canada and is looking towards more involvement in the International Association for Contract and Commercial Management. As the procuring of contracted services consistently represents 60% of the annual spend, proactive contract management will remain a strong focus.

Year over year expectations for 2010 through 2015 center on process improvements as described above. The planned staff complement has the elasticity to carry Hydro Ottawa

over this time period, barring an unplanned major change to the company's customer base or business model. The processes now in place are expected to continue to drive inventory levels down, while also improving service levels to the company.

2.0 GLOBAL MARKET IMPACT ON DISTRIBUTION EQUIPMENT

2.1 Discussion

Distribution equipment contains parts composed of various metals. Current carrying components, such as those on switches, transformers, cables and conductors are made of copper and aluminum. Casings for equipment such as transformers and pad-mounted switches are constructed of steel, and transformer cores require high-grade electrical steel. Underground Paper Insulated Lead Cable ("PILC") cable contains lead and oil as well.

The global market prices for metals, particularly steel, copper and aluminum have been very volatile in recent years. The high grade core steel for transformers has undergone price spikes and even market allocations as production has been rationalized between Asia and North America. The last Canadian manufacturer of the legacy product PILC Cable has ceased production and has closed the factory entirely. The global market for oil has increased as well, which impacts the cost of shipping and the cost of plastic underground insulation and jacketing. As material costs to equipment manufacturers have risen, the costs for manufactured equipment have risen.

Costs for manufactured equipment are expected to remain volatile with the long term trend being upwards. In recent years, Hydro Ottawa has seen a rise in equipment costs beyond historic rises, largely due to the increased prices of metals and oil. Figure 1, from www.infomine.com, shows the 10-year trend in copper prices.
Measures already in place for some time in Supply Chain activities will assist in mitigating the risk of increasing equipment costs, for example, strategic alliances

developed with suppliers lower overall costs and lead times. Significant increases in global market prices for raw materials will have an impact on Hydro Ottawa's costs for manufactured equipment.

Figure 1 – Yearly Copper Prices

2.2 Impact on Distribution Equipment Costs

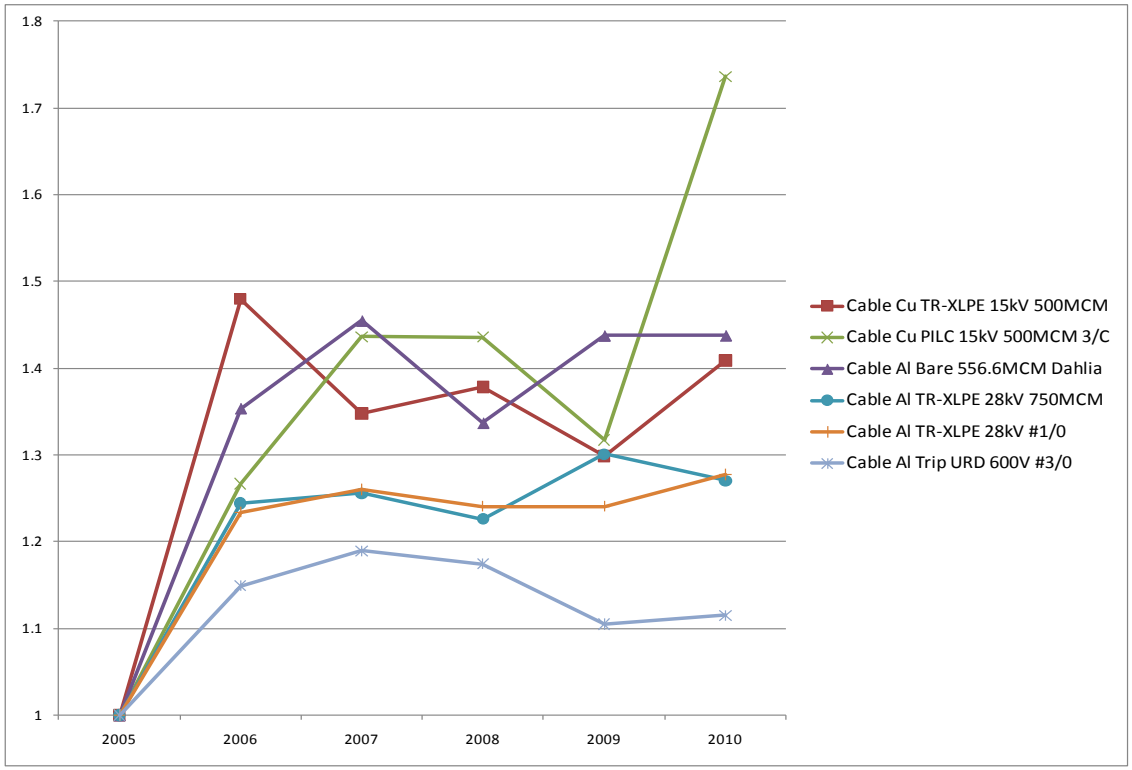
This section provides an illustrative comparison of some Hydro Ottawa distribution equipment costs that have risen significantly during the period of December 2005 through December 2009. For this analysis, the cost of equipment purchased was explored, although it is realized, this may not be the cost of the equipment capitalized within the same year.

Equipment costs rose sharply from 2005 to 2006. In subsequent years the rate of cost increases has decreased, and in some cases costs have decreased. Most distribution equipment purchased in 2009 was purchased at a cost higher than the cost in 2005 plus a yearly inflationary increase.

2.2.1 Cables and Conductors

Cable and conductor prices increased significantly over the period. A significant increase in the global market prices for copper and aluminum were responsible. Comparing prices of commonly used overhead and underground cables, purchased in high volumes; Hydro Ottawa experienced a cost increase in the range of 130% between 2005 and 2009. Hydro Ottawa purchased in excess of 200 km of cable in each of 2007, 2008 and 2009.

Figure 2 – Cable Costs Relative to 2005 Costs



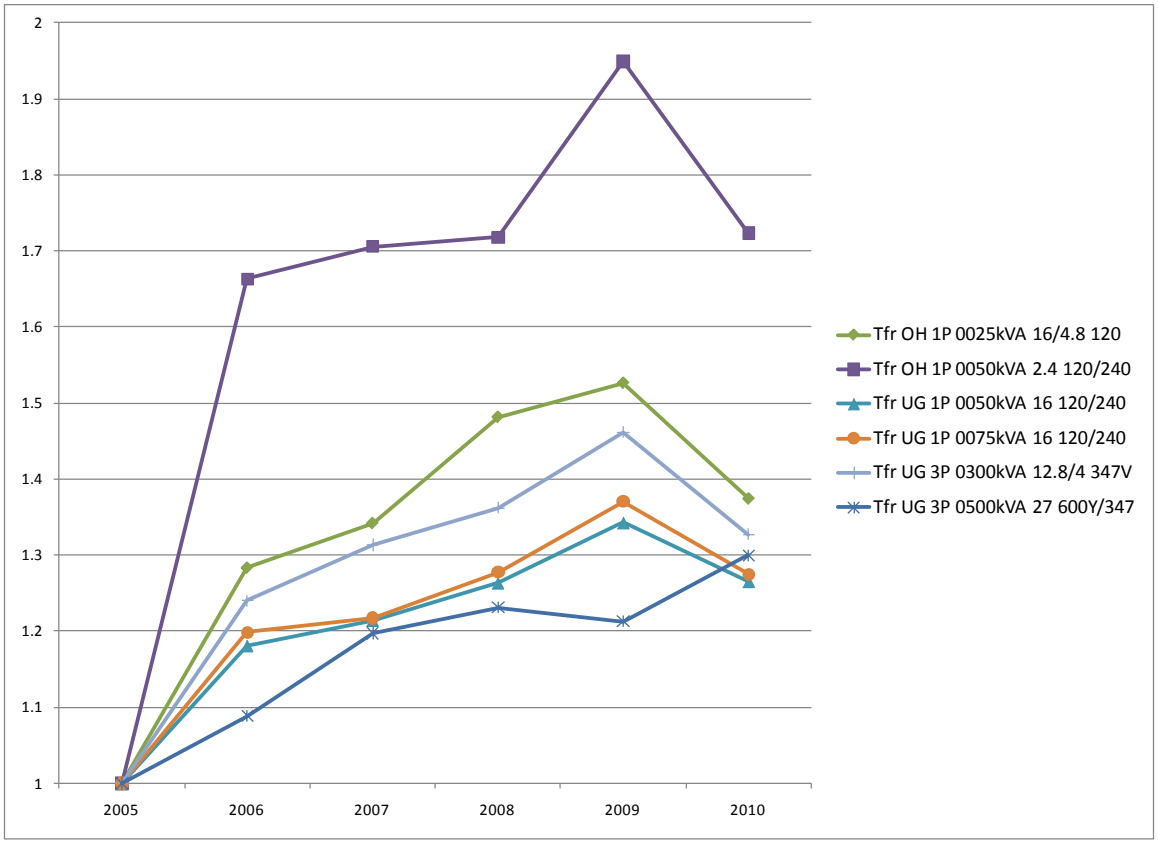
2.2.2 Distribution Transformers

Distribution transformer prices increased significantly over the period due to significant increases in global market prices for copper, oil and steel.

- Copper is used in the transformer electrical components.
- Oil is the insulating medium of the transformers.
- Steel is used in transformer construction for the mechanical housing of the units, and high-grade steel is used for the transformer cores.

Hydro Ottawa purchases in the order of hundreds of transformers, of various sizes and voltage combinations, each year.

Figure 3 – Distribution Transformer Costs Relative to 2005 Costs



2.2.4 Shipping

Oil prices increased during the period impacting shipping prices. Shipping costs are included in the unit costs for those prices supplied by Hydro Ottawa's strategic alliance partners.

Policy Number: SUP-002.02	**Subject:** Enterprise Procurement Policy
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Purpose of the policy

The purpose of this policy is to provide rules and guidelines and establish an Enterprise approach for the acquisition of goods and services at the Hydro Ottawa Group of Companies.

The Group's acquisition of goods and services shall be in accordance with this policy and will be consistent with the current versions of other relevant Enterprise or subsidiary policies such as Approval and Authorizations, Invoice Payment, Credit Card and Petty Cash Purchases, Contractor Safety Program, Environmental, and the Code of Conduct.

Attached is a Summary (Appendix A) that outlines the basic elements of the Policy.

Applicability

This policy applies to all the Hydro Ottawa Group of Companies (hereinafter referred to as the "Group").

Policy Statement

The Group is committed to adopting procurement practices that

- ◊ Enable purchase of quality goods and services efficiently and at the most favourable prices to maximize the value of its acquisitions for its stake-holders
- ◊ Ensure the fair and equitable treatment of vendors
- ◊ Support the protection of the environment
- ◊ Promote competition in the selection of suppliers
- ◊ Ensure fair, open, transparent and accountable competitive processes to acquire goods and services
- ◊ Ensure compliance with all applicable laws and regulations.

This policy recognizes that specific situations arise for which a competitive process cannot be undertaken or undertaking a competitive process is not in the best interest of the Group or its stakeholders. Within this context, this policy identifies the circumstances under which a non-competitive process is allowable. There are two circumstances: Sole Source and Directed Source. Sole Source is a situation where there is only one identifiable source for a given good or service. Directed Source is a situation where there is more than one identifiable source but there are compelling reasons why one source should be selected without an open competition.

Procurement (which is defined as an individual or a team of individuals responsible for the procurement function within the companies) will have the primary responsibility for ensuring that all goods and services required by any of the Hydro Ottawa Group of companies are acquired using the appropriate procurement method to serve the principles of this policy. However, ultimate accountability for conformance with procurement related policies and practices vests with the senior management in each of the companies.

All acquisitions of goods and services shall be covered by purchase orders, unless otherwise provided for in this policy.

Enterprise approved templates for standard contractual offerings will be used as a basis for all agreements. However, when deemed appropriate by Procurement in consultation with the user, contracts and agreements may be drafted in consultation with the Corporate Counsel, to ensure that unique clauses to protect the Group's interests are incorporated.

Roles and Responsibilities

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The overall responsibilities to acquire goods and services in accordance with this policy are set out below.

User Responsibilities:

- Identify and compile a list of goods or services that need to be acquired from external suppliers.
- Ensure the availability of required funding to support the acquisition.
- Initiate a purchase requisition in JDE and, through the imbedded workflow, secure approval to purchase.
- Develop the statement of requirements or detailed specification, as applicable to the requirement and the acquisition method.
- Work collaboratively with procurement to define the evaluation criteria and the selection method as appropriate to the acquisition method.
- Evaluate submissions in accordance with the pre-determined evaluation criteria and process to the satisfaction of Procurement.
- Participate with Procurement to debrief unsuccessful suppliers.
- Administer supplier contracts as further described below under "Contract Management".

Procurement Responsibilities:

- Act as custodian of this Procurement Policy and all associated procurement procedures and in so doing:
  - Monitor conformance with the policy and procedures,
  - Reject any purchase requisitions which, in the opinion of Procurement, do not conform with this policy and procedures, and
  - Raise any incidents of non-compliance through the procurement management hierarchy for resolution.
- Provide advice and guidance to users and work collaboratively with them during a procurement event to:
  - Determine the most appropriate acquisition method, and
  - Prepare the solicitation documents including the definition of requirements or detailed specifications and the evaluation criteria and selection process as applicable to the acquisition method.
  - Support the user during the evaluation of supplier submissions and ensure adherence to the pre-determined evaluation and selection process.
- Work collaboratively with each subsidiary to determine opportunities to aggregate buys and establish vehicles for the acquisition of common buys.
- Routinely inform users about the availability of standing offers, supply arrangements, supplier source lists for the acquisition of goods or services.
- Debrief unsuccessful suppliers, in consultation with the users, if requested by a supplier.
- Submit to the executive team, reports on procurement activity.
- Administer supplier contracts as further described below under "Contract Management".

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Management Responsibilities:

Within their specific functional areas of responsibility, management is accountable to ensure that goods and services are acquired in accordance with this policy, and other applicable policies (e.g. Approval and Authorization Policy). Any issues of non-compliance with the procurement related policies and associated procedures that cannot be resolved at the management level must be raised to the applicable COO.

Procurement Options

Credit cards, procurement cards and petty cash may be utilized in lieu of purchase orders (except for inventory items), as set out in the policies and procedures that accompany them. Refer to Appendix A of the Invoice Payment Policy for an exception list of items that may be processed for payment without reference to a purchase order, regardless of the dollar value.

Purchase Requisition

Purchase Requisitions must be created electronically via the JD Edwards (JDE) Enterprise Business System (EBS) and are required as a precursor for the acquisition of any goods or services not covered by credit cards, procurement cards, petty cash or excepted per Appendix A of the Invoice Payment Policy. Requisitions shall be subject to authorization pursuant to the relevant Finance policy embedded in JD Edwards – Enterprise Business Systems (JDE EBS). Procurement staff shall only proceed with a duly executed and approved requisition as per the subsidiary's authority matrix.

Evaluation and Selection of suppliers

Obtaining best value is one of the key objectives of procurement activities. The ability to select the optimal proposal is a function of designing evaluation criteria and evaluation and selection processes that are appropriate to the requirement and the acquisition method used. In some situations, price will be the sole basis upon which selection is made, e.g. lowest price is the typical basis of selection when a Request for Quotation method is used. In other instances, the design of relevant objective and qualitative criteria together with an appropriate weighting will form the basis of final selection. However, the contribution of price to the overall evaluation and selection should be significant and must be no less than 50% of the criteria matrix for the purchase of goods or services, and 30% for the purchase of professional services.

Objective and qualitative evaluation criteria appropriate to the requirement will be defined by the user and to the satisfaction of Procurement and set out in the solicitation document.

It is critical to evaluate and score proposals in accordance with the pre-determined evaluation criteria and evaluation process in order to maintain fairness, openness and transparency in the procurement. Evaluation criteria are designed to assess key aspects of the suppliers' ability to address the requirements such as:

- Compliance with specifications or other requirements contained in the bid
- Quality of goods or services
- Suppliers qualifications (e.g. capability, skills)
- Experience of the supplier providing similar goods or services
- Past performance
- Price, and other financial terms

Purchase Orders

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All purchases shall have covering Purchase Orders issued. However, goods and services with a total value less than $1000 may be acquired without a PO, or competitive process, provided they are paid for at the time of transaction with cash, corporate credit card or P-Card to prevent invoices being sent to Accounts Payable that can't be matched to the employee who acquired the good or service. Purchase orders are subject to the current Enterprise and subsidiary finance policies relating to authority limits, invoice payment processes and authorization.

If an amendment is required to a released purchase order the requisition must be re-submitted by the originator reflecting the desired change. The reason for the amendment must be appended to the requisition. The requisition will then flow through the same approval route and trigger Procurement to effect the purchase order amendment. The ceiling on amendments is a maximum of 50% of initial contract value. Beyond 50%, or in the case where a significant change in scope has been introduced, a new procurement process must be initiated. Procurements initiated with a Sole Source justification must have the Sole Source rationale resubmitted for approval if the amendments exceed the 50% threshold or if more than 12 months have elapsed since the initial approval date of the Sole Source request.

In general, the terms of the agreements established for associated purchase orders will specify, as a minimum, total estimated cost or upset limit. Per diem rates are not sufficient, neither are lump sum retainers. Deliverables, with associated timeframes, should be clearly identified.

Standing Offers

Where Standing Offers are in place, call-ups of goods and services of over $100,000 require a competitive process among the existing Standing Offer suppliers (where there is more than one offeror). The COO/CEO, within their authorization limits, will have the authority to waive the competitive process among Standing Offer suppliers, for a specific purchase on a case-by-case basis. The request is to be documented on a Sole Source / Directed Source form as the vehicle to record the COO's approval.

Suppliers with whom Group members have existing standing offer arrangements will be used for all purchases for products or services of the kind provided by the standing offeror(s).

Sole Sourcing

Sole sourcing is a non-competitive method of acquiring goods and services from a single supplier. Within the Hydro Group of Companies, some of the situations for which a sole source contract is allowable are as follows:

- The need is one of pressing urgency and must be addressed quickly to alleviate a threat to the health, safety or welfare of the public; or an event that could cause loss or damage to the public or other property; or an event that has disrupted essential services that must be re-established without delay.
- There is only one qualified supplier with the specific expertise required.
- There is only one qualified supplier capable of supplying the required good(s) or service(s).
- There are pre-requisites to bidding that can only be satisfied by one supplier.
- The need is a follow-on to a previously acquired good or service and is therefore most appropriately provided by the original contractor.

A Request for Sole Source / Directed Source form must be completed to justify the non-competitive acquisition of goods or services in excess of $1,000. This form sets out the definitive list of situations, and the criteria to be specified, for which the award of a sole source contract is allowable. The completed form, with the concurrence of Procurement, is to be signed-off by a Manager for requirements less than $10,000, by either a Director / VP / COO for requirements between $10,000 and $25,000, and by the President/CEO for requirements over $25,000.

Work Orders

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If three or more separate purchase orders are anticipated to carry out a single project, then a work order should be opened to collect costs on such capital and operating budgetary initiatives.

"No-splitting" Rule

Any acquisition for a single purpose cannot be split across multiple PO's or multiple suppliers with the intent of avoiding a competitive process or circumventing the approval and authorization process. An acquisition would be deemed for a single purpose if it were the purchase of the same product or service, whether from one or more suppliers. In this context, the estimated annual purchase value of the item would also be considered in establishing the threshold value for the no-splitting rule.

Acquisition of Inventory Items

Stock levels of inventoried items are managed solely by Procurement through a combination of triggers – reorder points based on historic usage, lead time, and item cost; commitments based on work order parts lists released for implementation by field staff; and formal forecasting processes or other criteria developed in consultation with the user. Procurement initiates and issues purchase orders, authorized through the embedded JDE EBS approval hierarchy, for the acquisition of inventoried items.

Acquisition of Non-inventory Goods and Services

Acquisitions of non-inventory Goods and Services for an amount less than $100,000 may be enabled by a call-up against a Standing Offer. For acquisitions above $100,000 specific rules around the use of Standing Offers will apply.

Purchases < $ 25,000

In the absence of a Standing Offer, goods and services for an amount greater than $1000 and less than $25,000 will be acquired using an appropriate acquisition method and where a minimum of 2 oral or written quotes are obtained, and filed with the purchase order. An oral quotation will be documented and contain a description and an evaluation of the criteria established to determine the successful bidder.

The specific acquisition method that will be used will be decided by Procurement based upon a joint assessment undertaken by Procurement and the user considering the scope and nature of the requirement.

The usual processes of requisitioning and having a covering purchase order issued are required. However, if the requirement conforms to the allowable circumstances for sole sourcing, the user must also complete a Request for Sole Source/Directed Source form and submit it in accordance with the approval levels and documentation requirements set out in the form, to enable the placement of an order without obtaining competitive quotes.

Purchases >$25,000

In the absence of a Standing Offer, goods and services amounting to more than $25,000 will be acquired using an appropriate acquisition method and where a minimum of 3 vendors have been requested to bid and the results obtained filed with the purchase order. The acquisition methods typically applicable to acquisitions >$25,000 include:

- Request for Tender
- Request for Proposal
- Request for Quotation
- Call-up against a Standing Offer (however subject to limitations for Standing Offer procurements > $100,000)

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The specific acquisition method that will be used will be decided by Procurement based upon a joint assessment undertaken by Procurement and the user considering the scope and nature of the requirement.

The usual processes of requisitioning and having a covering purchase order issued are required. However, if the requirement conforms to the allowable circumstances for sole sourcing, the user must complete a Request for Sole Source/Directed Source form and submit it in accordance with the approval levels and documentation requirements set out in the form, to enable the placement of an order without obtaining competitive quotes.

Reporting

The Procurement department will compile and make available for the executive team, information and reports on the procurement activity, and with a frequency as specified by the Executive of the respective Group member or the President, as appropriate.

Conflict of Interest

Employee Related Conflict of Interest:

Hydro Ottawa's Code of Conduct identifies the principles of good conduct and standards of behaviour that the Group employees are expected to demonstrate in the performance of their duties and functions. Within these specific contexts, each employee of the Group has a *continuing obligation* to declare any conflict of interest situation arises.

For all competitive acquisitions for which a formal tendering process is undertaken and a Bid Evaluation form prepared, the requisitioner will be required to confirm that he/she is not in a conflict of interest situation with respect to the transaction.

For all sole source acquisitions of goods and services, the individual recommending the award of a sole source contract and completing the Request for Sole Source/Directed Source form must confirm that he/she is not in a conflict of interest by checking the applicable box on the form.

Supplier Related Conflict of Interest:

As part of their response to an acquisition, suppliers will be asked to declare if they have any conflict of interest. Specifically, suppliers will be asked to declare if they have or have had access to any information about the requirement (confidential information) that may give them an unfair competitive advantage relative to the specific acquisition.

Communications

All bidders will be informed of whether or not they are the successful bidder. If a supplier requests a debriefing about the results of their particular evaluation, Procurement and the user will meet with the supplier(s) requesting the debriefing.

Contract Management

Once a contract has been awarded, the contract(s) must be managed throughout the term of the contract as described herein. The associated user will be responsible to ensure that the contractor(s) complies with the technical terms conditions of the contract, e.g. to ensure that the contractor(s) complies with to the delivery and quality requirements. Procurement, and Safety,Environment and Training (SE&T) where applicable, will be responsible to ensure that the contractor(s) complies with procedural terms of the contract such as receipt of insurance certificates, tracking warranty periods, contract extension options and expiry dates.

Should issues of non-compliance arise, the user and procurement must work collaboratively to attempt to remedy the problem. Any formal communication with the supplier regarding contractual performance issues shall emanate from procurement, with consultation with the user (with the exception of the formal, interface that SE&T undertakes with contractors with respect to

compliance issues under its jurisdiction). This encompasses everything from giving the supplier notice that they are found to be delinquent or in breach, to a request for corrective action, to termination for cause. Similarly, communication with the supplier of termination for convenience shall also emanate from procurement, with consultation with the user. All negotiations to terminate a contract will be led by procurement.

Records Management

In the case of competitive processes, Procurement shall file, electronically or in hard copy, as appropriate, all documents associated with the procurement process and contract award (the solicitation document and any addendum and questions and answers; the successful supplier(s) proposal or submission; the Purchase Orders; all contract related documents; and any other relevant supporting documentation), systematically for ease of reference and retrieval and in accordance with The Group's retention policy.

In the case of sole source acquisitions, Procurement shall file electronically or in hard copy, as appropriate, the approved Request for Sole Source/Directed Source form, the contract documents and any other relevant supporting documentation, systematically for ease of reference and retrieval and in accordance with the Group's retention policy.

Amendment to the Policy

This policy may only be amended with the approval of the Chief Financial Officer and President/CEO.

Approval Levels

Approval levels for creating requisitions and releasing purchase orders are embedded in JDE EBS and reflect the approval hierarchy defined in the current Enterprise and subsidiary Finance policy relating to Approval and Authorizations.

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Policy Compliance

There will be **no exceptions** to the requirements of this policy in the execution of day-to-day business. This policy lays down the minimum standard that each subsidiary should follow. If required, the COO may implement stricter thresholds and design additional controls and procedures within the minimum thresholds and requirements established by this policy. Employees must report incidents of non-compliance relating to this policy in a timely manner to the COO.

President & CEO
Rosemarie Leclair

CFO
Wojo Zielonka

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Appendix A

Purchase Requisitions are required as a precursor for the acquisition of any goods or services not covered by credit cards, procurement cards, petty cash or excepted per Appendix A of the Invoice Payment Policy. The following is a summary of significant areas in the Procurement Policy.

Procurement Method	**Threshold**	**Process Requirement**	**Documentation**	**Permitted Authority**
Credit Card/ P card	<$1,000	As set out in the applicable separate policies		Within Position's authority limits
Inventory Purchase	N/A	As set out in the relevant procurement procedures		Procurement; Within position's authority limits
Non-Inventory Purchase	<$1000	Credit Card, P-Card, Cash – otherwise a requisition & purchase order are required.		Within position's authority limits
	$1,000 - $25,000	Call-up on standing offer or other appropriate acquisition method (As determined jointly with procurement)	Purchase Requisition. For non-standing offer: Documentation of a minimum of 2 oral or written quotes	Within position's authority limits
	> $25,000	Call-up on standing offer or other appropriate acquisition method (Sole source, RFP, RFT, RFQ)	Purchase Requisition. For non-standing offer: Documentation and results where a minimum of 3 vendors have been asked to bid	Within position's authority limits
Call-up of Standing Offer	<$100,000	Purchase Requisition. Other requirements as set out in the relevant Procurement procedures		Within position's authority limits
	>$100,000	Competitive Process among Standing Offer Suppliers	Purchase requisition. Waiver of Competitive Process Justification to be documented on Sole Source / Directed Source form	COO / CEO within their authority limits
Sole Sourcing	<$1,000	N/A		
	$1,000 - $10,000		Purchase Requisition. Justification to be documented on Sole Source / Directed Source form	Procurement and a Manager
	$10,001 – $25,000		Purchase Requisition. Justification to be documented on Sole Source / Directed Source form	Procurement and a Director / VP / COO or CEO
	$25,001+		Purchase Requisition. Justification to be documented on Sole Source / Directed Source form	Procurement and President & CEO
Contract Amendments	Within Thresholds established above	As described above for each Procurement Method	As described above	Within Position's authority limit or limit prescribed by policy.

HEALTH, SAFETY AND ENVIRONMENT OVERVIEW

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") recognizes the importance of health, safety and environmental considerations in conducting its ongoing business activities. The internal responsibility system is a cooperative accountability framework for parties within the workplace that is created by the *Occupational Health and Safety Act*. Building upon the foundation of the internal responsibility system, Hydro Ottawa has adopted a best practice approach to meet high standards of health, safety and environmental requirements conducive with the nature and risks associated with its ongoing business activities. In 2010, Hydro Ottawa successfully obtained a re-registration of the integrated health, safety and environmental management system certified to International Organization for Standardization ("ISO") 14001:2004 and Occupational Health and Safety Assessment Series ("OHSAS") 18001:2007; these standards continue to be maintained.

2.0 MANAGEMENT SYSTEM

To ensure that the integrated health, safety and environmental management system, programs, practices, policies, procedures and work instructions are available, known and used, Hydro Ottawa:

- Conducts formal risk-based assessments of health and safety hazards and environmental aspects as appropriate,
- Maintains and assesses a safety communication strategy for management system information, and
- Maintains a process for monitoring conformance to the integrated management system standards.

To ensure that all employees know and understand their roles, responsibilities and accountabilities within the integrated management system, Hydro Ottawa has:

- Programs which outline health, safety and environmental roles, responsibilities and accountabilities for all levels of management and employees, and
- Ensures that these expectations of performance are integrated into both the management and employee performance evaluation/review systems.

To provide ongoing training and support to ensure up-to-date knowledge and skills proficiency for all employees in the work that they do, Hydro Ottawa:

- Maintains a comprehensive training matrix by occupation and risk, and tracks all training and certifications,
- Designs, develops and delivers training as required to meet compliance and program requirements, and
- Assesses training effectiveness on an ongoing basis.

To effectively articulate and promote the commitment to health, safety and environment throughout the company, Hydro Ottawa:

- Maintains an effective communications process,
- Plans and executes health, safety and environmental events that are meaningful to employees and effective in improving program performance,
- Reinforces best in class safe work practices, and
- Implements processes that promote consultation with and engagement of employees.

To ensure that practices related to contractor construction and maintenance activities have been established and implemented through the integrated health, safety and environmental management system, Hydro Ottawa:

- Ensures that the current documented contractor / project safety management program reflects the actions and needs of Hydro Ottawa stakeholders,
- Establishes a framework for project execution that clearly outlines stakeholder involvement and accountabilities,

- Inspects safety performance in accordance with program and legal requirements, and
- Audits the contractor / project safety management program to determine conformance / compliance and efficacy.

To comply with legal requirements, Hydro Ottawa:

- Compiles and maintains a registry of applicable legislation and regulations,
- Communicates legislated duties, responsibilities and accountabilities to management and employees, and
- Conducts audits for compliance on a regular basis.

3.0 DUE DILIGENCE

The elements of a health, safety and environmental program are best justified by a comparison to what has been established in current case law. Common elements of an effective health, safety and environmental program as established in the courts outline the following requirements.

To establish instruction, training and orientation programs, Hydro Ottawa has, for operational areas:

- Lead Hands appointed to lead two and three person crews,
- Coordinators appointed to lead multiple crews,
- Supervisors appointed to manage the work of the Coordinators, Lead Hands and workers,
- Developed training profiles and implemented training to ensure all are competent for the work they do,
- Project management processes in place that take health, safety and environmental issues into account during the initial work planning,
- Job safety planning processes in place to ensure health, safety and environmental issues are discussed during the operational work planning,

- Tailboard conference processes in place to ensure health, safety and environmental issues are discussed at the actual job site by the workers present to do the work, and
- A comprehensive crew inspection / audit process in place to ensure conformance/compliance to Hydro Ottawa health, safety and environmental programs.

To audit or review the workplace for foreseeable health, safety and environmental risks, Hydro Ottawa:

- Maintains a risk-based approach (procedures and databases) to assess risks and ensure proper controls are in place,
- Maintains an annual process for comprehensive internal and external audits of the certified integrated management system, and
- Maintains a system of 'safety accountability' for the management team, which requires that they perform specific activities (safety meetings, safety tours, crew visits, inspections, etc.) to ensure a safe work environment for employees.

To ensure programs, practices, policies, procedures, work instructions are in place to protect workers and the environment against risks, Hydro Ottawa:

- Maintains a registered and integrated health, safety and environmental management system certified to ISO 14001:2004 and OHSAS 18001:2007. The management system includes a comprehensive listing of documents based on the hierarchy of Management System Manual/Health, Safety and Environment Policies/Procedures/Work Instructions,
- Maintains a risk-based approach through two databases; health and safety hazards and environmental aspects. Both databases list the foreseeable risks, the controls put in place to mitigate the risks to acceptable levels and the legislation that applies, and
- Maintains a process to assess all business units using a risk-based approach to ensure documented health, safety and environmental practices are in place as appropriate.

To actively demonstrate a strong, sustainable level of commitment to the health and safety of workers and to minimizing harm to the environment by receiving regular reports on the operation of the health, safety and environmental program, particularly cases of non-compliance with legislation, regulations and incidents, Hydro Ottawa has:

- A Steering Committee at the Executive level that meets quarterly to review, assess and monitor the health, safety and environmental management system and status of programs and performance, and make decisions as required,
- An Operational Committee comprising of senior management from operational areas that meets quarterly to review, assess and monitor the health, safety and environmental management system and status of programs and performance, and recommend changes for approval by the Steering Committee,
- A comprehensive workplace inspection/audit program that formally tracks all non-conformance/non-compliance issues/deficiencies found to completion. These are reported to appropriate management on an ongoing basis and outstanding issues reviewed by the Operational and Steering Committees,
- A safety communications system where all incidents resulting in medical aid and lost time injuries and incidents with high potential are reported as appropriate using Bulletins and/or Notices, and
- Various health, safety and environmental metrics that are reported on a monthly, quarterly, and annual basis.

To maintain records, Hydro Ottawa has implemented a formal document management system to ensure that:

- Documents in our health, safety and environmental integrated management system are managed in accordance with legislative compliance and ISO requirements, and
- Records are kept in accordance with corporate policy, legislative requirements and ISO standards.

4.0 2011 WORKPLAN

To ensure the sustainability of the integrated health, safety and environmental management system, ongoing maintenance and continuous improvement carries on in 2011. An important basis of the management system processes is the plan-do-check-act methodology that leads to continual improvement. As part of the continual improvement process, specific objectives are set each year. The management system objectives in 2011 are as follows.

- Enhance the Safety Accountability Program, including increasing conformance to the Program by all levels of management, providing workplace inspection training and monitoring and reporting on program adherence,
- Reduce preventable vehicle collisions through the development of a comprehensive vehicle collision prevention program which builds on existing strategies such as the flag/circle check program and driver competency assessments and introduces further strategies based on best practice research.

As well, in 2011, key health, safety and environmental initiatives in response to business needs and changes to legislation and regulations include:

- Updating and implementing programs and procedures such as:
    - Racking Inspection and Maintenance
    - Machine Guarding
    - Occupational Athlete
    - Lockout/Tagout
    - Fire Safety
    - Propane Handling
    - Lead, Silica, Mercury and Asbestos
- Developing a comprehensive awareness campaign of Hydro Ottawa's health and safety performance record based on best practices from within the industry and other sectors, as well as union and employee feedback and roll out to all employees to enhance individual contributions, and

- In response to impending retirements at the Supervisory level, developing and implementing a program for new trade supervisors to ensure that once they assume their position, they are trained in health, safety and environmental functions so as to increase their level of competence and accountability as required by legislation.

5.0 2012 WORKPLAN

To ensure the sustainability of the integrated health, safety and environmental management system, ongoing maintenance and continuous improvement will also carry on in 2012. An important basis of management system processes is the plan-do-check-act methodology that leads to continual improvement. In the fall of each year existing management system objectives are reviewed and analyzed to determine performance and assist in the setting of new objectives for the next year, in this case for 2012.

The management system objectives and key health, safety and environmental initiatives specific to 2012 will be based on:

- Areas recommended for improvement from audits performed in 2011 on the integrated health, safety and environmental management system,
- Areas recommended for improvement from compliance audits performed in 2011,
- Areas of concern arising from monitoring of metrics, especially as it relates to incidents,
- Legislative and regulatory changes, including the Occupational Health and Safety Statute Law Amendment Act, 2011
- New strategies, programs or operational changes required to maintain a safe and healthy workplace and a strong safety culture.

VEGETATION MANAGEMENT

1.0 INTRODUCTION

Hydro Ottawa Limited's ("Hydro Ottawa") Vegetation Management involves managing trees, plants and shrubs in the distribution corridors within its service area. A corridor is defined as the area adjacent to overhead lines. Hydro Ottawa has rights to construct, operate and maintain electric utility distribution lines (i.e., distribution feeders) as a licensed Local Distribution Company. Corridors provide the land base for constructing and installing lines at voltage levels of 44 kV and below. Keeping these corridors free from obstructions and vegetation is an important means of safeguarding the distribution plant and maintaining reliability standards. Hydro Ottawa has an obligation to ensure proper clearance between trees and power lines to avoid outages and safety hazards.

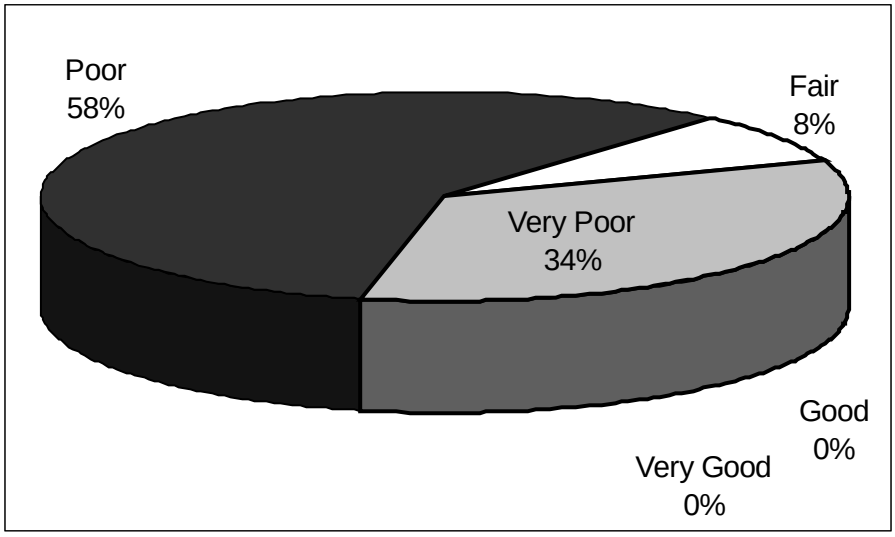
Hydro Ottawa's planned vegetation management is completed by contractor(s) selected through a formal competitive tendering process. Depending on the nature of the responses to the request for proposal, the work may all be done by one contractor, or shared between two or more. The quality and safety of the work of the contractor(s) is overseen by Hydro Ottawa forestry inspectors. In circumstances of emergency, Hydro Ottawa staff may do their own vegetation management, or may call upon the contractor(s) on a time and material basis.

2.0 CONDITION ASSESSMENT

Demographic information for corridors has been collected from various sources included in Hydro Ottawa's existing condition assessment and vegetation management programs. Hydro Ottawa manages about 2,710 km of lines that require tree clearance work. Those lines occupy corridors that must be maintained regularly to enable the safe access to the facilities which in turn ensure reliable supply of electricity to Hydro Ottawa's customers.

Condition demographics were developed as part of the work for the Asset Management Plan that was finalized in 2005. A summary of the condition assessment for corridors is shown in Figure 1. This was based on an initial survey of 12 areas scheduled for a full trim in 2004. It had been three years since these areas had been trimmed. The chart below shows that immediately leading up to a trim, corridors are generally in Poor and Very Poor condition. The condition assessment of corridors just prior to a trim indicates that the trim rate should be no longer than the current 3-year cycle. With increased cutback distances (e.g. greater than 10 feet), the cycle could be extended initially; however, increased trimming is limited by practical reasons such as National Capital Commission guidelines, the City of Ottawa (the "City"), customer expectations and general aesthetics.

Figure 1 – Vegetation Condition Assessment (pre-trim)



3.0 TRIM CYCLE

Prior to the analysis of this program in the 2005 Asset Management Plan, Hydro Ottawa had adopted a three-year trim cycle with full and spot trimming activities. The trimming season started on the first working day of the year and was completed by Christmas in each year. The program broke the service area within the City into defined trim areas.

The order of completion by the contractor was at the preference of Hydro Ottawa. Based on current trim areas and cycles, the vegetation management program required an estimated 45,500 person-hours each year, excluding any emergency and off-cycle trimming.

The 2005 Asset Management Plan compared the costs and benefits of a more frequent tree-trimming program. Figure 2 shows the number of tree-related failure events for each year after a full trim. This illustrates the direct correlation between power outages and the elapsed time since trees have been trimmed.

Figure 2 – Tree Related Failures in Relation to Last Tree-Trim

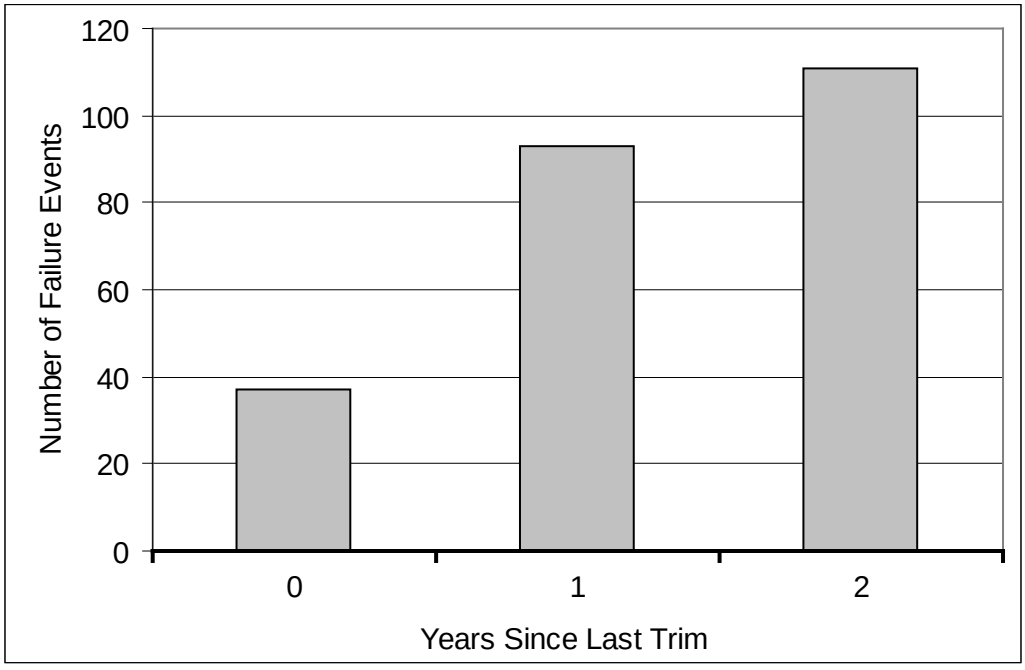
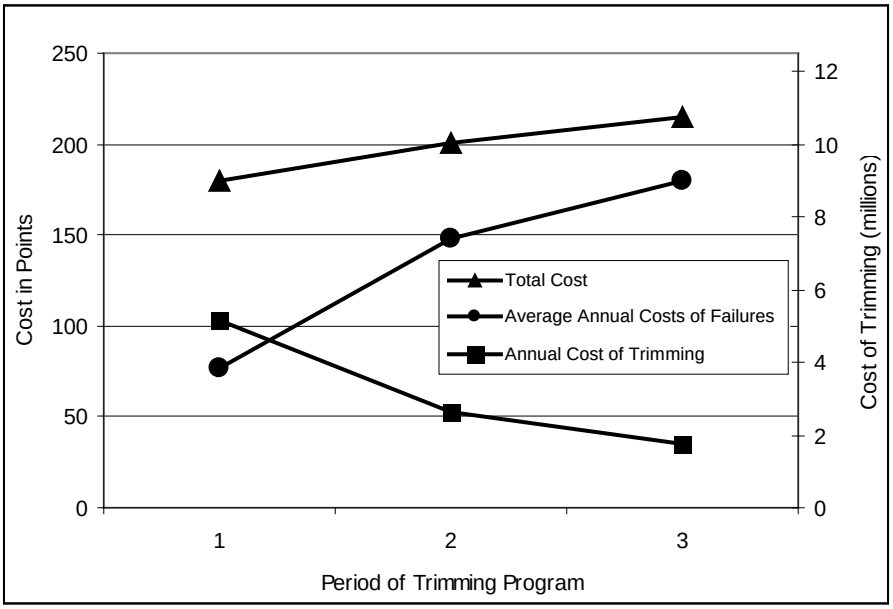


Figure 3 shows a model of tree-trimming program costs developed for the 2005 Asset Management Plan. The annual cost of trimming was based on Hydro Ottawa's trim cycle at the time, which covered one-third of the total system each year. The cost of failures was based on an estimated number of yearly outages for each trim cycle, and then calculating the consequence-cost of those failures. Based on this, the annual cost of a one-year or a two-year trimming cycle was estimated.

The Total Cost curve shows there may be an advantage to a faster tree-trimming program.

Figure 3 – Tree Trimming Costs



The 2005 Asset Management Plan for vegetation management will be revisited upon a material change to the easement assets or passage of time to create new inputs into the model. The analysis on vegetation management was not revised as part of the 2010 or 2011 Asset Management Plan.

4.0 CONTRACT

A new tender was issued in 2007 for a six-year program that occurs from 2008 through 2013. To better align the current program to the recommendations in the 2005 Asset Management Plan, the Ottawa Core is trimmed on a two-year cycle and the Ottawa Suburb is trimmed on a three-year cycle. The trim frequency was increased in the Ottawa Core because this area contains denser development, load and customer

numbers. The infrastructure in the Ottawa Core also consists of overhead lines in older neighbourhoods where:

- infrastructure and therefore system load is denser than in the suburbs,
- structures are nearer to the lot lines resulting in tighter tree clearances, and
- trees are older, larger and more likely to interfere with overhead lines.

During previous contracts the breakdown of geographic areas had resulted in uneven work requirements year over year. For this tender, Hydro Ottawa revised the geographic areas and schedule to equalize the work requirements for each year.

The impact of the change in trimming frequency will be tracked and used as real data (vs. estimated data) into the Asset Management Plan to re-evaluate the cost effectiveness of the trim cycles, that is, the data will be used to reconstruct Figure 3.

In addition to the general trimming, bidders were also required to submit separate prices to carry out full brushing and clean up of Hydro Ottawa's off-road right of ways and easements, on a "time and material" basis.

Although Hydro Ottawa has performed tree trimming in the Village of Casselman in past years, this was the first time the area was included in the larger contract.

4.1 Contract Update

Hydro Ottawa is committed to completing the 6-year program to evaluate its effectiveness.

In late 2010 Hydro Ottawa's largest tree trimming contractor invoked an escape clause in the contract. Contractor businesses have been impacted by the recent recession, escalating fuel costs and other external pressures. Hydro Ottawa has entered discussions with contractors regarding the changing business environment since the initial tender and options for completing the 6-year cycle in a cost effective manner.

In the interim, tree trimming activities must continue to maintain the trim cycle and address clearance requirements. Regular contractor trimming has continued during this period and a contractor has been retained on a "time and material" basis.

The total vegetation management budgets have been revised since 2010 to reflect the current contract situation and estimated expenditures in 2012.

5.0 IMPACT OF EMERALD ASH BORER

In July of 2008 the Canadian Food Inspection Agency confirmed the presence of emerald ash borer ("EAB") in the City. The City estimates approximately 25 percent of the tree canopy is made up of ash trees.

The City has implemented an EAB management strategy for its trees. Phase one occurred in 2009 when new trees were planted in areas with severe ash decline. The second phase includes the identification of individual trees with severe decline based on a city-wide monitoring program, and eventual removal to allow new and other species of trees to grow. The City began removing infected trees in February 2011.

Hydro Ottawa's tree trimming activities will be impacted by the presence of EAB. A need is expected for Hydro Ottawa to supervise removal of, or perform the removal of, ash branches in proximity to its overhead lines as third parties remove EAB infected trees.

The operational and financial impacts of EAB tree removal by the City and other parties have not yet been realized. Hydro Ottawa has initiated mechanisms to track EAB related costs, starting in 2011, to correspond with the initiation of the City's removal program. The total vegetation management budget for 2012 includes an estimated amount for EAB related activities.

6.0 VEGETATION MANAGEMENT EXPENDITURES

The total costs for vegetation management include the scheduled contract, contractor spot trimming and emergency trimming, Hydro Ottawa internal labour to manage and inspect contractors, Hydro Ottawa internal labour for emergency trimming and allocation of overheads.

Year	Expense $000
2008 Actual	$2,566
2009 Actual	2,160
2010 Actual	2,776
2011 Budget	3,042
2012 Budget	2,971

UNDERGROUND LOCATES

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") distributes electricity through overhead and underground systems. Underground systems consist of pad-mounted equipment, such as transformers and switches, and underground cables. The cables may be direct buried, in plastic or steel conduit, or contained within a concrete duct and manhole system. The voltages that Hydro Ottawa installs in underground systems range from 120 V through 44 kV.

As with overhead systems, the underground systems are located along road right of ways or in land easements on private property. Customer services may be located on the customers' private property without documented land rights.

Unlike overhead plant, underground plant is not visible to the public and its location may not be obvious. When homeowners and contractors are doing routine construction such as putting in fence posts, planting a tree or excavating for a pool, deck or a new addition, they may come across underground cables. Contact and damage to energized underground cables can have serious consequences such as:

- Personal injury,
- Loss of essential services, creating a safety risk for others, and
- Expensive restoration costs and potential legal actions.

For these reasons, and to meet the requirements of the *Ontario Occupational Health and Safety Act*, Regulation 213/91 *Construction Projects*, section 228, Hydro Ottawa and other utilities in the province will locate underground cables for customers free of charge.

2.0 ASSOCIATIONS

Hydro Ottawa is an active participant, and sponsor of the Ontario Regional Common Ground Alliance ("ORCGA"), a group of industry stakeholders that promote efficient and effective damage prevention for Ontario's underground infrastructure. The ORCGA has developed Best Practices guidelines for activities such as locating and marking, excavating and education that are used throughout the province.

3.0 CUSTOMER COMMUNICATIONS

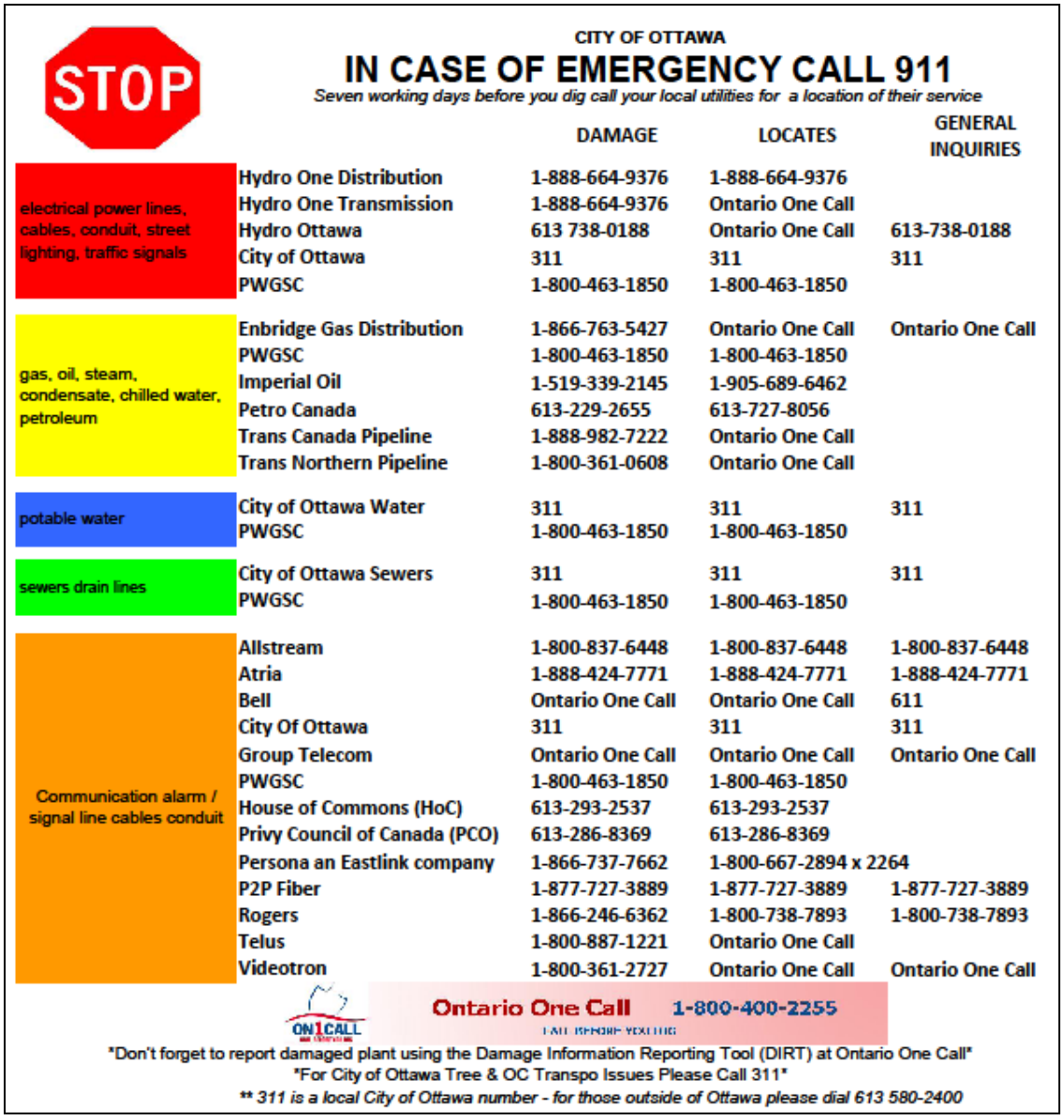
Hydro Ottawa is a member of Ontario 1-Call, a call centre that receives excavator locate requests and notifies utilities that have plant in the vicinity of the dig site. The utilities then mark the location of underground equipment within the vicinity of the excavation site. This service provides homeowners and contractors the ability to call a single phone number and have multiple utilities identified, thus increasing the likelihood that Hydro Ottawa will be notified of relevant excavations.

Hydro Ottawa refers customers to use the Ontario 1-Call service through its internet site, its Conditions of Service, the brochure *Swimming Pools in the Vicinity of Electrical Wires*, the brochure *Tree Planting Advice*, through many written communications on City of Ottawa (the "City") Site Plan Circulations and through customer newsletters.

In 2009 the Ottawa Utilities Co-ordinating Committee, to which Hydro Ottawa belongs, published a list of numbers to call for damages, locates and general inquiries for utilities installed within City roadways. The list was formatted as an indoor/outdoor sticker that can be placed in the visor of construction vehicles, within hardhats, and other easy to reference locations for construction personnel. Copies of the stickers were made available to organizations and groups who have direct contact with constructors within Ottawa's public roadways such as the utilities on the label, relevant City departments,

ORCGA and the National Capital Heavy Construction Association. Soft copies of the label were also distributed to any requesting party.

Figure 1 – Underground Plant Phone Numbers



CITY OF OTTAWA

IN CASE OF EMERGENCY CALL 911

Seven working days before you dig call your local utilities for a location of their service

		DAMAGE	LOCATES	GENERAL INQUIRIES
electrical power lines, cables, conduit, street lighting, traffic signals	Hydro One Distribution	1-888-664-9376	1-888-664-9376	
	Hydro One Transmission	1-888-664-9376	Ontario One Call	
	Hydro Ottawa	613 738-0188	Ontario One Call	613-738-0188
	City of Ottawa	311	311	311
	PWGSC	1-800-463-1850	1-800-463-1850	
gas, oil, steam, condensate, chilled water, petroleum	Enbridge Gas Distribution	1-866-763-5427	Ontario One Call	Ontario One Call
	PWGSC	1-800-463-1850	1-800-463-1850	
	Imperial Oil	1-519-339-2145	1-905-689-6462	
	Petro Canada	613-229-2655	613-727-8056	
	Trans Canada Pipeline	1-888-982-7222	Ontario One Call	
	Trans Northern Pipeline	1-800-361-0608	Ontario One Call	
potable water	City of Ottawa Water	311	311	311
	PWGSC	1-800-463-1850	1-800-463-1850	
sewers drain lines	City of Ottawa Sewers	311	311	311
	PWGSC	1-800-463-1850	1-800-463-1850	
Communication alarm / signal line cables conduit	Allstream	1-800-837-6448	1-800-837-6448	1-800-837-6448
	Atria	1-888-424-7771	1-888-424-7771	1-888-424-7771
	Bell	Ontario One Call	Ontario One Call	611
	City Of Ottawa	311	311	311
	Group Telecom	Ontario One Call	Ontario One Call	Ontario One Call
	PWGSC	1-800-463-1850	1-800-463-1850	
	House of Commons (HoC)	613-293-2537	613-293-2537	
	Privy Council of Canada (PCO)	613-286-8369	613-286-8369	
	Persona an Eastlink company	1-866-737-7662	1-800-667-2894 x 2264	
	P2P Fiber	1-877-727-3889	1-877-727-3889	1-877-727-3889
	Rogers	1-866-246-6362	1-800-738-7893	1-800-738-7893
	Telus	1-800-887-1221	Ontario One Call	
	Videotron	1-800-361-2727	Ontario One Call	Ontario One Call

ON1CALL

Ontario One Call 1-800-400-2255

*Call Before You Dig

Don't forget to report damaged plant using the Damage Information Reporting Tool (DIRT) at Ontario One Call

For City of Ottawa Tree & OC Transpo Issues Please Call 311

*** 311 is a local City of Ottawa number - for those outside of Ottawa please dial 613 580-2400*

4.0 LOCATING DISTRIBUTION PLANT

Hydro Ottawa contracts its underground system locating to a locate contractor. The busy season for Hydro Ottawa, and for locates activities, runs from early spring through the fall. By contracting this service Hydro Ottawa lessens the drain on its field resources during the busy construction season, achieves operational efficiencies and cost savings by having a dedicated contractor attend to this seasonal task.

The locate contractor is selected through a competitive bid process. Typically a 3-year tender is issued by Hydro Ottawa and the contractors are evaluated on price, technical qualifications and performance. Throughout the contract Hydro Ottawa performs quality assurance audits to verify the number of locates, the locate accuracy and that locates are being performed to Hydro Ottawa's standards.

The last tender in 2007 resulted in a 2-year contract (2008 and 2009) with the option for a third year. A one-year extension for 2010 was implemented with a 2 percent increase in pricing.

At the end of 2010, Hydro Ottawa extended the contract with its current Provider for 3 months, with no cost increase, to allow for negotiations with others to conclude. The intent for 2011 through 2013 is to enter into an agreement with the Locate Alliance Consortium ("LAC"). LAC is a Consortium of leading Utility Companies in Ontario that work together to procure the "best" price available through volume purchase agreements and a competitive bid process.

The anticipated change in Contracted Service pricing is difficult to predict due to the change in "unit" definitions in the LAC agreement, and will be monitored during the contract to perform further analysis on cost benefit.

5.0 ACTIVITY LEVEL

Locate requests are projected to remain high year over year as combined public and private construction within the area remains fairly stable, the population continues to grow and public awareness of the need for locates continues to improve.

2009 saw a rise in the volume of locate requests, due largely to increase in road works by the City in response to Infrastructure Stimulus Funds. This increased volume is expected to continue into 2010 and plateau in 2011 as shown in Table 1.

2009 also saw a rise in locate expenses as shown in Table 1. A portion of the increase was due to the volume of locate requests; however, the majority of the increase was due to the introduction of the electronic mapping for cable locating. This required the locate contractor to use both paper maps and the electronic records contained within the Geographic Information System ("GIS") in 2009 to transition the contractor to the new GIS tool. Using the GIS as the data source for locates will ensure real-time asset information is available to the contractor improving locate accuracy.

Table 1 - Activity Level

Year	Requests		Expense $000	$/Locate
2006	28,796	Actual	$1,160	40.29
2007	31,239	Actual	1,119	35.83
2008	32,988	Actual	1,099	33.33
2009	37,840	Actual	1,432	37.85
2010	42,229	Actual	1,564	37.03
2011	35,000	Budget	1,202	34.35
2012	36,000	Budget	1,208	33.55

2009 and 2010 saw a dramatic increase in volume and subsequent costs due to Federal Government Stimulus funding to third parties. The Stimulus Program has not been

extended beyond March 2011 and therefore Hydro Ottawa expects activity levels to reduce and the 2012 budget reflects that.

CUSTOMER SERVICE STRATEGIC PLAN

1.0 BACKGROUND

Hydro Ottawa Limited's ("Hydro Ottawa") customer service vision is to be "recognized by its customers and the electrical industry at large as a leading utility provider in the area of customer service".

The Customer Service Strategic Plan ("CSSP") was developed to focus Hydro Ottawa on meeting this goal by becoming more customer centric.

2.0 AREAS OF FOCUS

In 2009 work was undertaken that led to the development of the CSSP, including:

- Validating work to-date in the area of customer service,
- Reviewing best/leading practices within and outside of the industry,
- Conducting commercial and residential customer research and analysis which included staff and customer focus groups, and interviews with Hydro Ottawa management,
- Conducting a call centre diagnostic,
- Preparing a gap analysis of the current state relative to its vision, and
- Developing the CSSP to move the organization towards its vision.

The assessment, completed in 2009, identified thirteen areas requiring enhancement in order for Hydro Ottawa to achieve its customer service vision. Although all thirteen areas were deemed important, Hydro Ottawa's Executive endorsed a strategy which focused organizational efforts in four critical areas of the thirteen identified including:

1. Complaint Management,
2. Service Standards,
3. Accuracy and Completeness, and
4. Service Quality.

These focus areas will deliver the most significant movement towards Hydro Ottawa's customer service goal.

3.0 VALUE TO HYDRO OTTAWA, CUSTOMERS AND STAKEHOLDERS

3.1 Value to Hydro Ottawa

Achievement of Hydro Ottawa's customer service vision will enable Hydro Ottawa to experience:

- Increased customer satisfaction in the communities in which it operates,
- Increased ability to attract employees of choice,
- Recognition as a leading organization, and
- Increased stakeholder satisfaction thereby increasing value.

3.2 Value to Customers and Stakeholders

Hydro Ottawa surveyed its commercial and residential customers in terms of the Customer Service Principles that mattered most to them. The results were compared to data available from an external firm with the outcome of identifying six customer service principles that mattered most to Hydro Ottawa's customers. Accordingly, Hydro Ottawa adopted these principles into a document known as "Our Guiding Principles for Customer Service".

Through surveys and focus groups, Hydro Ottawa's customers have spoken regarding their customer service expectations. Customers want Hydro Ottawa to be:

- Competent,
- Understanding,
- Accessible,
- Dependable,
- Good Communicators, and
- Responsive.

The Guiding Principles for Customer service have been introduced across the company and will be incorporated into the decision and management processes at Hydro Ottawa as it rolls out any of the CSSP projects.

From a customer perspective, the better Hydro Ottawa performs with respect to the Guiding Principles for Customer Service, the better customers' experiences will be. This will translate into improved customer service scores.

These same Guiding Principles for Customer Service are being applied to interactions with Hydro Ottawa's Stakeholders to the extent possible with an expectation of similar outcomes.

4.0 CURRENT SITUATION

As the Customer Service Strategic Plan rolls out, Hydro Ottawa will be significantly closer to delivering on its customer service vision. Hydro Ottawa expects to lead the Ontario energy market in many areas of customer service and will be in a position to demonstrate, to its internal and external customers, peers, the Board of Directors, shareholder and stakeholders, its commitment to establishing and promoting a customer service culture.

Investments completed in 2010 centered on:

- Introduction of the Guiding Principles,
- Customer Service Training - Phase 1,

- Process Improvements ,
- Self Serve options through MyHydroLink, Hydro Ottawa's customer self-serve web portal,
- Outage Communication, which resulting in a North American industry award (Chartwell) for Best Practices in Outage Communications, and.
- Call Recording – scheduled to be completed in 2011

5.0 PLANNED CUSTOMER SERVICE INITIATIVES

In 2011 Hydro Ottawa's progress towards its customer service vision will be monitored. Based on progress, Hydro Ottawa will make adjustments to the 2012 and 2013 plans.

To achieve the goals set for the next two years (2011/2012) Hydro Ottawa will need to continue to make investments in:

- Enabling software and technology, and
- People, through training, communications, measurement and management methodologies.

In 2011 and 2012 the organization will need to continue to develop and implement initiatives that support the CSSP strategy plan. Investments will be made in:

- Contact Centre Management Applications,
- Outage Communications,
- Self Serve options (Interactive Voice Response (IVR), Web, MyHydroLink),
- Reporting and Analytics,
- Business Process re-design and training, and
- Change Management activities.

Benefits to both Hydro Ottawa and its customers have been identified. Table 1 outlines the list of strategic initiatives supported by the CSSP implementation activities along with the benefits it will bring to internal and external customers.

Table 1 – Customer Service Strategy Initiatives

Project	Benefits to Hydro Ottawa/Customer	Year of Expenditures
Call Recoding	Ability to validate and measure: • Were we understanding? • What is the quality of service? • How competently did we do our job? • Were we good communicators?	2011
IVR Platform Upgrade	• Reduced risk related to end-of-life platform • Stability of current hardware • Ability to add more self-serve options	2011
Customer IVR Self - Serve	• Increases self-serve options • 24/7 accessibility to retrieve account information • Improved responsiveness of power outage status, estimated time of restoration and messaging • Potential real-time account information updates	2011/2012
Outage Communication	• Improved communications • Automated Outage notification • Faster response time for outage updates • Introduction of Web based Outage Maps	2011/2012
Contact Centre Platform Upgrade	• Ability to implement new applications • Move to a supported platform	2011
Contact Center Applications	• Improved workflows • Real time reporting • Ability to communicate using multiple technologies • Ability to store customer related documents electronically • Reduction of overhead inherent in paper intensive processes • Adherence to service level measures • Reduced overhead costs supporting call volumes • Automate processes – auto attendant	2012
Customer Service Training	• Corporate education • Ability to improve internal and external customer interactions • Opportunities to better understand the customer • Compliant with the OEB Customer Service Standards	2011
Reporting	• Streamlining reports • Development of “dashboard” reducing paper intensive processes • Ability to better capture trends and risks	2011/2012

Project	Benefits to Hydro Ottawa/Customer	Year of Expenditures
Change Management Activities	• Improved processes supporting the customer • Job description review - aligning tasks • Review of skill-sets	2011/2012
Business Process Re-design	• Alignment of processes for internal/external customers • Reduced efforts from multiple working groups • Better alignment with customers needs • Compliant with the OEB Customer Service Standards	2011/2012
Self-Serve Portal (MyHydroLink)	• Improved accessibility • 24/7 access for customers • Reduced call handling/wait time • Customer choice - sign up for desired services	2011/2012

6.0 REASONABLENESS OF CUSTOMER SERVICE INVESTMENT

In addition to the benefits listed in Table 1, which focus largely on benefits to external customers and stakeholders, the same areas are also applicable to internal clients. Focus groups with employees, employee surveys and interviews, have shown that the same guiding principles and activities relating to the four key areas of focus also support Hydro Ottawa's internal performance requirements. For example, improvements to business processes that enable employees to better serve customers also supports employee satisfaction which in turn, translates into a more stable work force. Similarly, improvements in the areas of Service Quality, Service Standards, Complaint Management and Data Accuracy and Completeness will help empower employees, build job satisfaction and create opportunities to engage employees.

The CSSP investments are organized and focused in a manner that maximizes their impact on both a day-to-day operational basis and their strategic impact in terms of the CSSP. Although the payback from increasingly satisfied customers and more engaged employees is difficult to measure, it is believed that the financial returns from the CSSP will be positive and have a strategic impact on positioning the organization for the future.

WORKFORCE PLANNING STRATEGY

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") relies heavily on having a highly skilled, properly trained and knowledgeable workforce to execute a significant asset management plan, to maintain and renew an ageing infrastructure, respond to large municipal infrastructure projects, attend to critical technological advances and increasing legislative and regulatory requirements all while addressing customer growth and a shift in the relationship with customers. The nature of this constantly changing environment is not unique to Hydro Ottawa and is faced by many other organizations in the utility sector.

Hydro Ottawa has been diligent in establishing strategic and integrated workforce planning as part of its annual corporate planning and budgeting processes and as an ongoing business consideration to ensure it has a sustainable and prepared workforce in light of a rapidly transforming environment.

In order to continue to deliver on the core business, Hydro Ottawa must continue to recruit and retain human resources to meet the ongoing business challenges.

2.0 CHANGING LANDSCAPE

2.1 Aging Workforce

Hydro Ottawa continues to experience an increase in the number of employees electing to retire from the organization at their earliest unreduced eligibility date. The average age of retirement has declined to 56 from 57 years of age. This means that employees are electing to leave the organization at an earlier age, which in turn accelerates attrition rates due to retirement.

The average age of Hydro Ottawa's current workforce is 45.

Figure 1 and Figure 2 illustrate that 59 percent of Hydro Ottawa staff are 45 years and older, and in the trades and technical group, 62 percent of the employees are 45 years and older.

Figure 1 – All Employees by Age Category

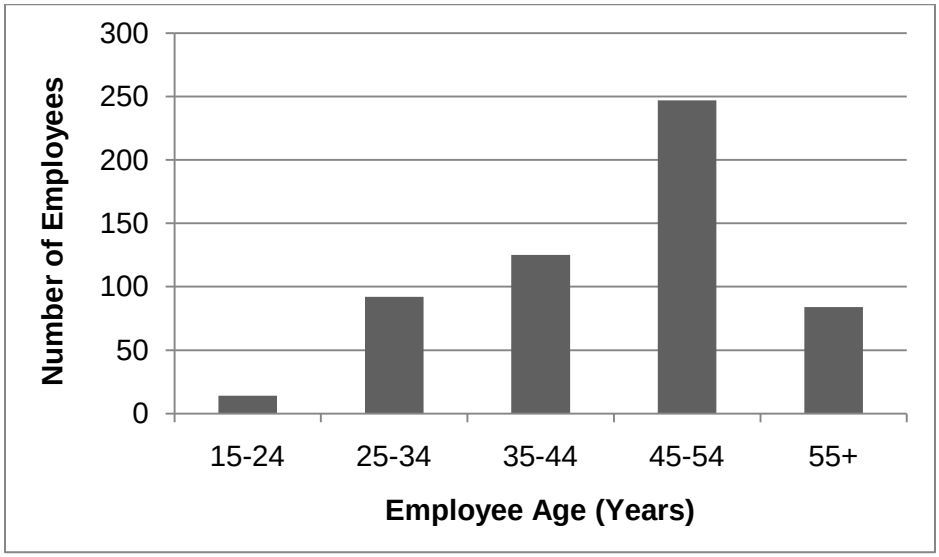


Figure 2 – Trades and Technical Employees by Age Category

Hydro Ottawa's requirement to continue to recruit and retain a skilled, prepared and knowledgeable workforce remains a critical aspect of its workforce strategy. As the number of retirements continues to grow over the next decade Hydro Ottawa's ability to deliver on its core business must be addressed through workforce planning to ensure sufficient skilled and trained resources are in place to meet demands.

Given the period of time required to ensure that staff are competent and capable of working in a highly skilled and technical environment, Hydro Ottawa's workforce strategy addresses the training apprenticeship requirements and provides for staffing overlap to ensure knowledge management and knowledge transfer.

Table 1 and Table 2 illustrate the number of eligible retirements for all employees and the trades and technical group.

Of the 269 employees eligible to retire over the next 10 year period, 144 of these are trades and technical employees. This represents over 53 percent of the eligible staff .

Table 1 – Eligible Retirements, All Employees

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
37	16	12	18	19	25	32	20	34	28	28	**269**

Table 2 – Eligible Retirements, Trades and Technical Employees

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
20	10	6	6	9	19	19	10	16	15	14	**144**

2.2 Demands of Aging Infrastructure

With two thirds of its assets older than 25 years Hydro Ottawa has in place a comprehensive asset management plan which focuses on the maintenance and enhancement of its distribution system assets. With aging infrastructure, a fundamental requirement for the successful deployment of the Asset Management Plan (Exhibit B6-1-1) is the availability of a skilled and capable workforce. Continued efforts are required to

manage the aging distribution system with key areas of focus on poles, underground cable, distribution transformers, substation transformers and substation switchgear.

2.3 Demands of Technological Advancements

The continued fast pace of technological developments and advancements is inevitably impacting the way Hydro Ottawa conducts its business. Information technology underpins and enables Hydro Ottawa's ongoing business operations. Within the utility sector today, the convergence of operating technologies with information technology solutions is a requirement. Information technology is changing the way utilities communicate with customers, enabling customers to interact with their utility as never before. These technological developments and advances require a workforce that is knowledgeable and skilled with the evolving technological landscape. Hydro Ottawa must ensure that it has in place the specialized workforce to support and drive these technological advancements.

2.4 Demands of Policy and Regulatory Changes

As the electricity sector in Ontario is facing many new challenges, the policy and regulatory frameworks are also adapting and changing in response to these challenges. As part of these changes utilities are required to do more in the areas, for example, smart meters and time-of-use, conservation and demand management, and connections for renewable energy to meet the requirements of the *Green Energy and Green Economy Act*. It is not only the changing business activities that are driven by these changes but also the nature of the utility's relationship with customers. This transforming policy and regulatory landscape is placing additional demands on utilities and having a significant impact on human resourcing needs.

2.5 Demands of Customer Growth and Relationship Shift

Hydro Ottawa is experiencing an ongoing growth of its customer base. Time-of-use rates and energy conservation/consumption options have resulted in the need for enhanced customer relations. The Customer Service Strategy Plan (Exhibit D1-4-4) is aimed at improving the customer experience. Additional human resources are required to achieve these demands.

In addition, the Customer Service Standard of the *Accessibility for Ontarians with Disabilities Act* requires Hydro Ottawa to dedicate resources to identify, remove and prevent barriers to accessibility and put in place specific policies, procedures, practices, processes and reporting mechanisms to comply with this legislation.

3.0 WORKFORCE STRATEGY

Under current trends, Hydro Ottawa is facing an insufficient supply of skilled, prepared and knowledgeable workers. This gap will exist at all levels of the company - engineers, technicians, technologists and specialists, trades people and management staff. Hydro Ottawa has taken a proactive approach to succession planning and management over the last two years, which has resulted in the identification of employees who have potential to replace supervisory, managerial, or director level employees who will be retiring. Any promotion of these employees will create additional staff movement and a domino effect throughout the organization.

In response to the changing environment and to ensure that Hydro Ottawa as a sustainable, skilled-prepared, and knowledgeable workforce, Hydro Ottawa has focused its workforce strategy into three areas as follows:

- Preserving and sustaining the trades,
- Knowledge management and knowledge transfer, and

- Business needs driven by strategic priorities and the regulated external environment.

3.1 Preserving and Sustaining the Trades

In 2004, a study conducted by the Canadian Electricity Human Resource Sector concluded that by 2015, 17,000 technicians would be required in order to sustain the trades unique to the industry.

Hydro Ottawa will continue to experience a significant increase in the number of employees eligible to retire in the next decade. Additional attrition factors including resignations and internal promotions of the working employee to supervisory and management level to backfill retirements in this area, will also contribute to labour and knowledge shortage.

The increased actual and impending retirements at Hydro Ottawa in the trades and technical group, the work requirements associated with Hydro Ottawa's Asset Management Plan and municipal infrastructure projects which are substantially executed by the trades and technical workforce, and the time period required (around 5 years) to become proficient and certified journeypersons, has resulted in Hydro Ottawa having invested and continuing to invest in apprenticeship programs.

As depicted in Table 3, since the implementation of the apprenticeship programs, Hydro Ottawa has hired a total of 61 apprentices in the trades group consisting of Powerline Maintainers, Cable Jointers, System Operators, Station Electricians and Metering Technicians. Fifty, or 82 percent, of the apprentices have been retained throughout this period. Attrition has been due to a number of factors including apprentices pursuing other opportunities within Hydro Ottawa, failing to be successful in the apprentice program or obtaining employment outside of the company. Of the 26 Powerline Maintainer apprentices hired to date, six of these employees attained their journeyperson certification in 2010.

Table 3 – Apprentices Hired and Retained by Trade (Hired/Retained)

Position Title	2005	2006	2007	2008	2009	2010	Total
Powerline Maintainer	8/6	0	10/9	8/8	0	0	26/23
Cable Jointer	0	6/6	0	4/4	0	0	10/10
System Operator	0	2/1	4/3	5/4	0	2/1	13/9
Stations Electrician	0	2/0	2/1	1/1	3/3	3/2	11/7
Metering Technician	0	0	0	0	0	1/1	1/1
TOTAL Hired	8	10	16	18	3	6	61
TOTAL Retained	6	7	13	17	3	4	50

Hydro Ottawa's workforce planning model is multi-faceted and examines the following factors for each trades and technical group:

- Attrition through retirements, resignations, disability, death, etc.,
- Organic growth in customer base,
- Asset management plan work requirements and major projects, and
- Anticipated dates apprentices will obtain their journeyperson status.

The workforce planning model assumes that 75 percent of those eligible to retire will retire on their eligibility date or shortly thereafter utilizing earned and unused vacation leave as a transition into retirement.

For 2011 and 2012, the Cable Jointer and System Operator trades are well positioned to address operational needs. The Powerline Maintainer, Station Electrician and Metering Technician trades require the additional apprentices which have been hired or are in progress of being recruited in 2011:

- 11 Powerline Maintainers – 3 second year apprentices who have graduated from the Powerline Technician Programs of Cambrian and Conestoga College and 8 first year apprentices,
- 2 Stations Electricians – to replace apprentices who have not been retained, and
- 4 Metering Technicians – as required based on the workforce planning model.

3.1.1 Additional Requirement for Powerline Maintainers

In the Powerline Maintainer trade the anticipated retirements are outpacing the number of apprentices being hired. This is a concern given the additional work requirements associated with the asset management plan, other municipal infrastructure projects, and organic growth in the customer base.

Table 4 illustrates the number of Powerline Maintainers eligible to retire to 2018.

Table 4 – Eligible Retirements, Powerline Maintainers

2011	2012	2013	2014	2015	2016	2017	2018	Total
12	7	4	5	5	11	13	4	61

Hydro Ottawa has entered into a partnership with Algonquin College to develop a two year Powerline Technician program. This program will begin in the fall of 2011, with graduates expected in the fall of 2013.

As part of this apprenticeship program, Hydro Ottawa will deliver classroom “Line Safety” and field practical “Line Work”. The partnership provides Hydro Ottawa with ideal candidates for apprenticeship opportunities. Upon being recognized as a co-op apprenticeship program by the Ontario Ministry of Training, Colleges and Universities, which is anticipated to occur in 2012, graduates of this program will require fewer hours of training and therefore be able to become qualified journeypersons in a shorter period of time than is presently the case for in-house apprenticeship programs at Hydro Ottawa.

As a result of this partnership with Algonquin College, Hydro Ottawa is placing on hold the hiring of Powerline Maintainer apprentices in 2012, although such are required as part of the workforce planning model. Hydro Ottawa will instead hire apprentices in 2013, drawing candidates from the Powerline Technician program thereby reducing the length of time and costs associated with the apprenticeship program.

3.2 Knowledge Management and Knowledge Transfer

The Electricity Sector Council's report on *"Knowledge Management and Transfer for the Electricity Industry in Canada"* [1] supports initiatives surrounding effective knowledge management and knowledge transfer. With the unprecedented retirements, the loss of corporate knowledge both explicit (that which is contained in written documents, policies, programs, etc.) and tacit (that which is held in a person's mind) will have a huge impact on an utility's (including Hydro Ottawa's) ability to provide safe and reliable power to customers and will also prove to have a detrimental impact on productivity, regulatory compliance and safety levels.

Several risks have been identified in the above-noted report which poses a number of concerns with respect to the evolution of the electricity sector, including Hydro Ottawa, as outlined in the following sections

3.2.1 The Loss of Knowledge Unique to Organization

Hydro Ottawa's distribution system is over 50 years old. Its retiring workforce maintains a large depository of both explicit and tacit knowledge. In particular, the tacit knowledge that has been gained through years of practical experience which was developed through various learning environments, including apprenticeships, mentoring, job shadowing, and general practices, etc. This type of knowledge is based more on personal experiences and is difficult to transfer to the next incumbent if the proper overlap periods are not in place.

3.2.2 New Employees

With the aging workforce, new employees are being brought on board to replace those that are leaving due to retirements and other forms of attrition. Without a proactive approach to ensure the necessary transfer of knowledge, such as overlap periods

[1] Knowledge Management and Transfer for the Electricity Sector in Canada, Electricity Sector Council, 2010

between the new and old employees to assist in knowledge transfer, the accumulated years of knowledge and experience that the older workers have will not be sustained within the new workforce.

3.2.3 New Skills Requirements

As addressed earlier, new technologies designed to improve business delivery also impact Hydro Ottawa's business operations. Today's workforce requires employees who are adept to change and have the technological ability to implement these requirements.

3.2.4 Knowledge Transfer through Staffing Overlap

Hydro Ottawa's proactive approach to ensuring knowledge management and knowledge transfer for key positions prior to retirements occurring allows for overlap between the existing incumbent and new employee. There will be a continued need for staff that are both experienced and knowledgeable and that are also capable of operating legacy systems.[2] By adopting this methodology, Hydro Ottawa can ensure that the knowledge, skills and corporate memory are passed on to the next generation of the electricity workforce and that this transition will is seamless. Without the implementation of knowledge management and knowledge transfer, Hydro Ottawa is at risk of losing significant corporate memory, decline in productivity and increased risk to business continuity, and losses of intellectual knowledge, a risk addressed in the 2010 Electricity Sector Council Report noted earlier.

The benefits of investing resources in knowledge management and knowledge transfer include increased organizational innovations and efficiencies, more formalized approach ensuring corporate knowledge and intelligence is transferred and managed, and increased overall increased operational performance.

[2] Knowledge Management and Transfer for the Electricity Sector in Canada, Electricity Sector Council, 2010

Seven positions in the organization have been identified for 2012 as key, requiring an overlap of six months prior to the experienced incumbent retiring from the organization. In determining the period of overlap, Hydro Ottawa is cognizant of the importance of the positions to its business operations and the type of knowledge that must be transferred. Each sector and each organization in a sector has to determine the most reasonable period of overlap necessary based on their distinctive needs. For example, the International Atomic Energy Agency reviews in its 2004 report 3the staffing/workforce plan of the Gosgen Nuclear Power Plant in Switzerland includes the provision for overlapping time between the present holders and their successors ranging between one and eight years depending on the function. For Hydro Ottawa, given the trades and technical nature of the positions identified, as well as the uniqueness of the position, in some instances one-of-a kind positions and the skill sets and knowhow of the retiring incumbents, six months has been determined to be reasonable.

These seven positions include:

- Supervisor, Information Services and Technology,
- Telephony & Network Support,
- Coordinator, Stations,
- Inspector,
- 3 Supervisors Construction and Maintenance,
- Supervisor Distribution Design, and
- Supervisor Stations.

3.3 Business Needs Driven by Strategic Priorities and the Regulated External Environment

The fast pace of the changing environment and its associated shifting business requirements has a major impact on Hydro Ottawa's workforce, its complement, required

[3] The nuclear power industry's ageing workforce: Transfer of knowledge to the next generation, International Atomic Energy Agency, June 2004

abilities, skills and knowledge and has, in the following instances, created the need for additional dedicated resources.

3.3.1 Strategic Priorities - Strengthening Key Support Functions

In 2010 and 2011, Hydro Ottawa undertook to strengthen its capacity in key support areas in order to better meet its business objectives and priorities, better support the operations of the business, and ensure compliance with requirements and sustainability of the business. The Finance, Human Resources and Safety, and Communications functions were improved to ensure the organization's ability to deliver on key strategies with respect to the sustainability of its workforce, emergency preparedness, business continuity, environment, financial, and internal and external communications. As well, increased legislative and program requirements in these areas including those related to the International Financial Reporting Standards, changes to health and safety and environmental legislation, labour relations, apprentice training and customer relations necessitated that these functions be supplemented.

Table 5 contains the resulting new positions in 2010 and 2011 which have been or in progress of being staffed.

Table 5 – Strategic Priorities Positions

2010 Positions	2011 Positions
Communications Officers (2)	Manager, Training
Web Support Technical Specialist	Manager, Safety and OHSE Management System
Labour Relations Advisor	Environment and Business Continuity Specialist
OHSE Management System Specialist	Management Accountants (2)
Supervisor, Corporate Financial Planning	
Management Accountant	

Additionally, in 2012, given Hydro Ottawa's Information Management and Information Technology Strategy (Exhibit B1-2-3), wherein both operational and enterprise systems are a key focus, the Information Management and Technology function is being

strengthened. This will ensure that the organization can deliver on the Strategy and respond to the required technological developments and advancements related to smart grid and smart technologies with a more adept technical labour pool.

The new positions required for 2012 include:

- Trades and Technical Training Officer,
- Technical Analyst,
- Systems Support, and
- Programmer Analyst.

3.3.2 Responding to the Regulated and Business Environment

The expanded conservation and demand management targets required by the Ontario Power Authority, the increasingly complex regulatory environment and mandated deliverables, the requirement of the organization to deliver on the asset management plan, key municipal infrastructure projects such as the City of Ottawa's light rail transit system, the customer service strategy, and time-of-use implementation have all created a need for additional staff resources to support the delivery of these concurrent multiple objectives.

Table 6 contains the resulting new positions in 2010 and 2011 which have been or in progress of being staffed, as well as the new positions required for 2012.

Table 6 – Regulated and Business Environment Positions

2010 Positions	2011 Positions	2012 Positions
Meter Shop Mechanic	Program Manager, Regulatory Affairs	Engineer (GEA)
Engineering Intern, Distribution	Regulatory Analyst (GEA)	System Designer
Distribution Engineer	Field Representative, Collections/Meter Reading	Customer Education Officer
Supervisor, Renewable Energy	Senior Customer Contact Agent	
CDM Program Analyst	Collection Agent (SME)	
CDM Marketing Officer	Engineer, Energy Conservation	
Supervisor, Billing Project	CDM Channel Support	
	CDM Program Support	

4.0 CONCLUSION

Hydro Ottawa will continue to experience the effect of the changing landscape in which it operates, including experiencing the full impact of employee demographics and the associated loss of highly skilled, experienced and knowledgeable employees due to retirements. The responses to this rapidly changing environment if not proactive and meaningful will inevitably hamper the continued successes of the organization and challenge the organization's ability to fulfill its responsibilities to its customers. Hydro Ottawa must maintain and ensure that the current level of its business is sustained throughout these changing times by ensuring that it has a sufficient, sustainable and prepared workforce.

Hydro Ottawa's multi-prong Workforce Strategy manages the effect of these changes and ensures that the appropriate resources are in place to meet the long term needs of the business and its customers.

OPERATIONS, MAINTENANCE AND ADMINISTRATION

2008 APPROVED VERSUS 2008 ACTUAL

1.0 INTRODUCTION

Table 1 summarizes Hydro Ottawa Limited's ("Hydro Ottawa") actual 2008 Operations, Maintenance and Administration ("OM&A") expenses by detailed Uniform System of Accounts ("USofA") based on the grouping of accounts from the Ontario Energy Board's ("the Board") 2006 Electricity Distribution Rates ("EDR") process and compares them to the 2008 expenses approved in Hydro Ottawa's 2008 EDR EB-2007-0713 Settlement Decision. The USofA groupings for OM&A are shown net of the allocations to capital programs.

Table 1 - OM&A 2008 Actual versus 2008 Approved Rate Application

	USofA	2008 Actual $	2008 Board Approved $	Variance $	Percent Change %
Operation		**$11,752,560**	**$13,062,448**	**($1,309,888)**	**(10.0%)**
Load Dispatching	5010	2,978,011	2,011,117	966,894	48.1
Station Buildings and Fixtures	5012	599,061	732,357	(133,296)	(18.2)
Trans. Station Equip - Labour	5014	78,285	116,603	(38,318)	(32.9)
Trans. Station Equip - Expenses	5015	12,480	27,448	(14,968)	(54.5)
Distribution Station Equipment - Labour	5016	251,317	243,378	7,939	3.3
Distribution Station Equipment - Expenses	5017	28,070	69,984	(41,914)	(59.9)
Overhead Distribution Lines and Feeders - Labour	5020	733,746	776,621	(42,875)	(5.5)
Overhead Distribution Lines and Feeders - Expenses	5025	2,016,977	2,621,470	(604,493)	(23.1)
Overhead Distribution Transformers - Operation	5035	9,611	1,072,084	(1,062,473)	(99.1)
Underground Distribution Lines - Labour	5040	544,634	356,363	188,271	52.8
Underground Distribution Lines - Expenses	5045	1,314,610	1,281,495	33,115	2.6
Underground Distribution Trans - Operation	5055	14,164	47,871	(33,707)	(70.4)

	USofA	2008 Actual $	2008 Board Approved $	Variance $	Percent Change %
Meter Expense	5065	1,174,985	2,101,464	(926,479)	(44.1)
Miscellaneous Distribution Expense	5085	1,996,609	1,604,193	392,416	24.5
Maintenance		**$5,183,949**	**$5,111,153**	**$72,796**	**1.4%**
Maintenance of Transformer Stations Equipment	5112	93,206	116,205	(22,999)	(19.8)
Maintenance of Distribution Stations Equipment	5114	1,234,750	761,773	472,977	62.1
Maintenance of Poles, Towers & Fixtures	5120	207,011	75,824	131,187	173.0
Maintenance of Overhead Conductors and Devices	5125	954,977	861,632	93,345	10.8
Maintenance of Overhead Services	5130	430,113	301,708	128,405	42.6
Maintenance of Underground Conduit	5145	66,769	114,200	(47,431)	(41.5)
Maintenance of Underground Conductors and Devices	5150	779,433	1,263,011	(483,578)	(38.3)
Maintenance of Underground Services	5155	336,843	361,073	(24,230)	(6.7)
Maintenance of Line Transformers	5160	598,240	467,410	130,830	28.0
Maintenance of Meters	5175	482,607	788,317	(305,710)	(38.8)
Billing and Collecting		**$10,365,089**	**$11,716,819**	**($1,351,730)**	**(11.5%)**
Meter Reading Expense	5310	708,787	1,000,000	(291,213)	(29.1)
Customer Billing	5315	6,384,603	6,805,651	(421,048)	(6.2)
Collecting	5320	1,823,584	1,911,160	(87,576)	(4.6)
Collections Charges	5330	14	-	14	-
Bad Debt Expenses	5335	1,448,101	2,000,008	(551,907)	(27.6)
Community Relations		**$4,588,888**	**$4,759,852**	**($170,964)**	**(3.6%)**
Community Relations - Sundry	5410	4,388,497	4,515,270	(126,773)	(2.8)
Demonstration and Selling Expenses	5510	200,391	244,582	(44,191)	(18.1)
Administrative and General		**$19,738,418**	**$20,679,521**	**($941,103)**	**(4.6%)**
Executive Salaries and Expenses	5605	2,672,170	2,537,200	134,970	5.3
Management Salaries and Expenses	5610	5,244,002	4,968,391	275,611	5.5

	USofA	2008 Actual $	2008 Board Approved $	Variance $	Percent Change %
General Administrative Salaries and Expenses	5615	2,503,658	2,556,915	(53,257)	(2.1)
Office Supplies and Expenses	5620	3,439,394	3,749,097	(309,703)	(8.3)
Administrative Expense Transferred - Credit	5625	(4,470,835)	(3,783,390)	(687,445)	18.2
Outside Services Employed	5630	496,031	724,598	(228,567)	(31.5)
Insurance Expenses	5635	321,100	325,692	(4,592)	(1.4)
Injuries and Damages	5640	746,130	672,575	73,555	10.9
Employee Pensions and Benefits	5645	594,981	600,000	(5,019)	(0.8)
Regulatory Expenses	5655	1,116,045	1,223,250	(107,205)	(8.8)
Miscellaneous General Expenses	5665	2,230,717	2,718,637	(487,920)	(17.9)
Maintenance of General Plant	5675	4,731,062	4,346,556	384,506	8.8
Charitable Contributions	6205	113,963	40,000	73,963	184.9
SUB TOTAL		**$51,628,904**	**$55,329,793**	**($3,700,889)**	**(6.7%)**
Taxes Other Than Income Taxes	6105	1,741,965	1,758,250	(16,285)	(0.9)
TOTAL		**$53,370,869**	**$57,088,043**	**($3,717,174)**	**(6.5%)**

The Board's Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010 ("Filing Requirement") state that: "The applicant must provide justification for changes from year to year to its rate base, capital expenditures, OM&A and other items above a materiality threshold. The materiality thresholds differ for each applicant, depending on the magnitude of the revenue requirement". As per Exhibit A4-1-1, Materiality Threshold, Hydro Ottawa will use $750k in preparing its variance analysis.

Overall, 2008 results are approximately $3.7M lower than stated in Hydro Ottawa 2008 EDR EB-2007-0713 Settlement Decision. Hydro Ottawa proactively works to manage expenses within the envelope approved by the Board. Since the rate year did not commence until May 1, this Board approval was not finalized until the second quarter of 2008. When unanticipated cost overruns are identified, Hydro Ottawa responds by reducing discretionary expenses, identifying areas where the company may experience

cost savings, or deferring non-critical expenses. Office Supplies, Outside Services and Miscellaneous General Expenses are most often targeted for discretionary reductions. Conservation and Demand Management is not included in this analysis.

2.0 OPERATION

Operation Expense includes all activities that are related to USofA Accounts 5005 through 5096 of the Accounting Procedures Handbook ("APH") relating to operating Hydro Ottawa's distribution plant.

As a result of the 2008 EDR EB-2007-0713 Settlement Decision Hydro Ottawa reduced its proposed OM&A by $1.5 million; this reduction was not spread across all accounts but rather it was taken solely from USofA account 5010, Load Dispatching. This was done for expediency, not based on the expectations that all of the reductions would occur from this account. In the past, accounts 5005 to 5085 were only shown rolled up to an Operation grouping, and therefore an adjustment in an individual USoA account was not relevant. Prior to this adjustment, account 5010 was originally budgeted at $ 3.5 million which would have resulted in this account being under spent by $533k. This amount was the result of a department reorganization that occurred at the end of August 2008 that moved staff in the 24/7 Response Group to another business unit. Had the omnibus reduction been applied across all accounts, all variances would have been adjusted accordingly.

A savings of $604k in account 5025 is the result of a revised vegetation management program which increased the trim cycle from 3 years to 2 years in Ottawa's downtown core. This resulted in reduced numbers of unplanned tree removals and spot trimming. Please refer to Exhibit D1-4-2, Vegetation Management for greater details.

The original budget for account 5035, Overhead Distribution Transformers – Operation, covered costs associated with the cleanup of transformer oil spills and was subsequently

transferred to account 5085, Miscellaneous Distribution Expense. No major spills occurred in 2008 which significantly reduced cost for environmental cleanup.

Meter Expense, account 5065, is down significantly from planned because of the number of new meters in the system which did not require re-sealing or repairs. It is expected that meter expense will increase once the new meters become part of the regular meter maintenance and repair cycle.

3.0 MAINTENANCE

Maintenance Expense includes all activities that are related to USofA Accounts 5105 through 5195 of the Accounting Procedures Handbook relating to the maintenance of Hydro Ottawa's distribution plant.

Overall, Maintenance costs for 2008 were in-line with the approved rate application. Adjustments to individual programs were done during the year to accommodate additional asbestos removal at several Distribution Substations. This resulted in a shift of approximately $475k from account 5150 to 5114.

General maintenance programs, as described in Exhibit D1-1-1, such as Infrared Scanning, CO_2 and Insulator Washing and Graffiti Abatement were completed in accordance with plan.

Account 5175, Maintenance of Meters is down $305k due once again to the number of new meters in the system.

4.0 BILLING AND COLLECTIONS

Billing and Collections Expense includes all activities that are related to USofA Accounts 5305 through 5340 of the Accounting Procedures Handbook.

Billing and Collections was $1.3M lower than originally anticipated. Approximately $551k of this relates to a reduction in bad debt expense. This reduction is due primarily to improved processes with respect to collection of aged arrears as well as the collection of aged arrears for a number of large accounts in 2007 thus reducing the anticipated 2008 bad debt expense. The bad debt expense for 2008 had been budgeted well below the 2006 actual expense.

Customer Billing, account 5315 was down approximately $421k due to a reduction in salaries arising from unplanned staff vacancies and favourable pricing on IT maintenance contracts.

In addition, meter reading expense is lower by $291k due to the installation of Smart Meters that has reduced the need for manual reads. This expense is expected to continue to decrease as old traditional meters are replaced but replaced by meter data management costs.

5.0 COMMUNITY RELATIONS

Community Relations includes all activities that are related to USofA Accounts 5405 through 5520 of the Accounting Procedures Handbook and includes costs related to Hydro Ottawa's Call Centre, both external and internal, front cash operations and customer contact. Overall expenditures on Community Relations were approximately $171k lower than approved in the rate application. This was primary due to reductions in management salaries arising from unplanned vacancies.

6.0 ADMINISTRATION AND GENERAL

Administration and General Expense includes all activities that are related to USofA Accounts 5605 through 6205 of the Accounting Procedures Handbook. Administration and General Expense was $941k lower then approved. Most of this decrease relates to higher than planned capital cost recovery under account 5625 and resulted in an additional credit of $687k. The remainder is due to a continued effort by Hydro Ottawa to reduce costs where possible and was not attributed to a specific item or event.

OPERATIONS, MAINTENANCE AND ADMINISTRATION

2009 ACTUAL VERSUS 2008 ACTUAL

1.0 INTRODUCTION

Table 1 summarizes the differences between Hydro Ottawa Limited's ("Hydro Ottawa") 2009 Actual and the 2008 Actual results. Explanations for these differences are then provided for each category of expense. The Uniform System of Accounts ("USofA") groupings for Operations, Maintenance and Administration ("OM&A") are shown net of the allocations to capital programs.

Table 1 - OM&A 2009 Actual versus 2008 Actual

Account Description	USofA	2009 Actual $	2008 Actual $	Variance $	Percent Change %
Operation		**$11,364,065**	**$11,752,560**	**($388,495)**	**(3.3%)**
Load Dispatching	5010	3,177,345	2,978,011	199,334	6.7
Station Buildings and Fixtures	5012	623,465	599,061	24,404	4.1
Trans. Station Equip. - Labour	5014	98,211	78,285	19,926	25.5
Trans. Station Equip. - Expenses	5015	43,680	12,480	31,200	250.0
Distribution Station Equipment - Labour	5016	269,275	251,317	17,958	7.1
Distribution Station Equipment - Expenses	5017	108,428	28,070	80,358	286.3
Overhead Distribution Lines and Feeders - Labour	5020	743,584	733,746	9,838	1.3
Overhead Distribution Lines and Feeders - Expenses	5025	1,668,647	2,016,977	(348,330)	(17.3)
Overhead Distribution Transformers - Operation	5035	12,295	9,611	2,684	27.9
Underground Distribution Lines - Labour	5040	806,140	544,634	261,506	48.0
Underground Distribution Lines - Expenses	5045	1,491,329	1,314,610	176,719	13.4
Underground Distribution Trans - Operation	5055	33,366	14,164	19,202	135.6
Meter Expense	5065	1,588,162	1,174,985	413,177	35.2
Miscellaneous Distribution Expense	5085	700,138	1,996,609	(1,296,471)	(64.9)

Account Description	USofA	2009 Actual $	2008 Actual $	Variance $	Percent Change %
Maintenance		**$5,171,079**	**$5,183,949**	**($12,870)**	**(0.2%)**
Maintenance of Transformer Stations Equipment	5112	336,148	93,206	242,942	260.7
Maintenance of Distribution Stations Equipment	5114	1,049,989	1,234,750	(184,761)	(15.0)
Maintenance of Poles, Towers & Fixtures	5120	300,728	207,011	93,717	45.3
Maintenance of Overhead Conductors and Devices	5125	738,310	954,977	(216,667)	(22.7)
Maintenance of Overhead Services	5130	502,993	430,113	72,880	16.9
Maintenance of Underground Conduit	5145	174,315	66,769	107,546	161.1
Maintenance of Underground Conductors and Devices	5150	713,449	779,433	(65,984)	(8.5)
Maintenance of Underground Services	5155	327,659	336,843	(9,184)	(2.7)
Maintenance of Line Transformers	5160	451,095	598,240	(147,145)	(24.6)
Maintenance of Meters	5175	576,393	482,607	93,786	19.4
Billing and Collecting		**$10,233,636**	**$10,365,089**	**($131,453)**	**(1.3%)**
Meter Reading Expense	5310	497,472	708,787	(211,315)	(29.8)
Customer Billing	5315	6,454,518	6,384,603	69,915	1.1
Collecting	5320	1,766,044	1,823,584	(57,540)	(3.2)
Collections Charges	5330	(709)	14	(723)	(5,164.3)
Bad Debt Expenses	5335	1,516,311	1,448,101	68,210	4.7
Community Relations		**$4,594,942**	**$4,588,888**	**$6,054**	**0.1%**
Community Relations - Sundry	5410	4,470,513	4,388,497	82,016	1.9
Demonstration and Selling Expenses	5510	124,429	200,391	(75,962)	(37.9)
Administrative and General		**$20,670,993**	**$19,738,418**	**$932,575**	**4.7%**
Executive Salaries and Expenses	5605	2,699,842	2,672,170	27,672	1.0
Management Salaries and Expenses	5610	5,206,365	5,244,002	(37,637)	(0.7)
General Administrative Salaries and Expenses	5615	2,452,624	2,503,658	(51,034)	(2.0)
Office Supplies and Expenses	5620	3,356,987	3,439,394	(82,407)	(2.4)

Account Description	USofA	2009 Actual $	2008 Actual $	Variance $	Percent Change %
Administrative Expense Transferred - Credit	5625	(2,445,112)	(4,470,835)	2,025,723	(45.3)
Outside Services Employed	5630	201,012	496,031	(295,019)	(59.5)
Insurance Expenses	5635	338,543	321,100	17,443	5.4
Injuries and Damages	5640	628,598	746,130	(117,532)	(15.8)
Employee Pensions and Benefits	5645	605,814	594,981	10,833	1.8
Regulatory Expenses	5655	1,127,054	1,116,045	11,009	1.0
General Advertising Expenses	5660	3,843	-	3,843	-
Miscellaneous General Expenses	5665	2,166,054	2,230,717	(64,663)	(2.9)
Maintenance of General Plant	5675	4,266,187	4,731,062	(464,875)	(9.8)
Charitable Contributions	6205	63,182	113,963	(50,781)	(44.6)
SUB TOTAL		**$52,034,715**	**$51,628,904**	**$405,811**	**0.8%**
Taxes Other Than Income Taxes	6105	1,793,952	1,741,965	51,987	3.0
TOTAL		**$53,828,667**	**$53,370,869**	**$457,798**	**0.9%**

The Ontario Energy Board's (the "Board") Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010 ("Filing Requirement") state that: "The applicant must provide justification for changes from year to year to its rate base, capital expenditures, OM&A and other items above a materiality threshold. The materiality thresholds differ for each applicant, depending on the magnitude of the revenue requirement". As per Exhibit A4-1-1, Materiality Threshold, Hydro Ottawa will use $750k in preparing its variance analysis. Overall, 2009 results are $457k higher than 2008 actual. The following is a brief discussion of variances in the main categories.

2.0 OPERATION

Operation Expense includes all activities that are related to USofA Accounts 5005 through 5096 of the Accounting Procedures Handbook ("APH") relating to operating Hydro Ottawa's distribution plant.

The main driver for increases from 2008 to 2009 was a 3 percent wage increase for unionized staff. This was partially offset by a 3 percent increase in the amount of labour being capitalized and the cost recovery related to the failure of Beacon Hill Substation.

A savings of $348k in account 5025 is the result of a reduction in contract cost for vegetation management as the tree trimming cycle fell behind schedule, but there was also a reduction in emergency and spot trimming. Refer to Exhibit D1-4-2 Vegetation Management for greater details.

Meter Expense, account 5065, was up $413k from 2008 because of incremental costs related to the Smart Meter program.

Miscellaneous Distribution Expense, account 5085 was lower in 2009 by $1.3M. The primary cause for this reduction was the additional capital and maintenance cost recovery for the Beacon Hill Substation failure. In addition, $304k of savings was realized by a decrease in average fuel cost from $1.09/litre in 2008 to $0.83/litre in 2009. Pole attachment costs were also down by $105k. These savings were partially offset by higher labour rates.

3.0 MAINTENANCE

Maintenance Expense includes all activities that are related to USofA Accounts 5105 through 5195 of the Accounting Procedures Handbook relating to the maintenance of Hydro Ottawa's distribution plant. Overall, Maintenance costs for 2009 were unchanged from 2008. As in most years minor adjustments to individual programs were done to accommodate fluctuation in maintenance schedules. All programs were completed as planned in 2009.

4.0 BILLING AND COLLECTIONS

Billing and Collections Expense includes all activities that are related to USofA Accounts 5305 through 5340 of the Accounting Procedures Handbook.

No major variances are reported from 2008 to 2009 for Billing and Collections expenses. Wage increases were offset by managing staff levels and a decrease in meter reading expenses. Overall, 2009 was $131k lower then 2008.

5.0 COMMUNITY RELATIONS

Community Relations includes all activities that are related to USofA Accounts 5405 through 5520 of the Accounting Procedures Handbook and includes costs related to Hydro Ottawa's Call Centre, both external and internal, front cash operations and customer contact. No major variances are reported in Community Relations.

6.0 ADMINISTRATION AND GENERAL

Administration and General Expense includes all activities that are related to USofA Accounts 5605 through 6205 of the Accounting Procedures Handbook. Administration and General Expense was $932k higher than in 2008. In addition, a corporate reorganization transferred six shared service positions to the Holding Company, and the enterprise risk management and internal audit function was re-established and staffed. Refer to Exhibit D1-2-1, Services from Affiliates for further details.

Account 5625, Administrative Expense Transferred, had a decrease in credit of more than $2M. An increase of $1.6M in transfer cost from the Holding Company and a lower than expected capital recovery in the amount of $450k for Hydro Ottawa Corporate Costs were the main drivers for the increase. For additional information about

allocations and the sale of Telecom Ottawa please refer to Exhibit D1-2-1, Services from Affiliates for further details.

Account 5630, Outside Services Employed, was lower in 2009 by $295k. After the signing of the collective agreement in 2007 Hydro Ottawa experienced an increase in collective agreement disputes that required arbitration in 2008. An additional cost of $220k exists in 2008 that is not present in 2009.

Account 5675, Maintenance of General Plant, was lower in 2009 by $465k due primarily to a change in Hydro Ottawa's building security contractor - $74k, reduced overtime labour cost - $83k and a reduction in electricity cost due to conservation measures at the Albion Road office - $69k.

OPERATIONS, MAINTENANCE AND ADMINISTRATION

2010 ACTUAL VERSUS 2009 ACTUAL

1.0 INTRODUCTION

Table 1 summarizes the variances between 2010 Actual and 2009 Actual Operations, Maintenance and Administration ("OM&A") expenses for Hydro Ottawa Limited ("Hydro Ottawa") . Explanations for these differences are then provided for each category of expense. The Uniform System of Accounts ("USofA") account groupings for OM&A are shown net of the allocations to capital programs.

Table 1 - OM&A 2010 Actual versus 2009 Actual

	USofA	2010 Actual	2009 Actual	Variance $	Percent Change %
Operation		**11,971,416**	**11,364,065**	**607,352**	**5.3%**
Load Dispatching	5010	3,529,008	3,177,345	351,663	11.1%
Station Buildings and Fixtures	5012	539,573	623,465	(83,892)	(13.5%)
Trans. Station Equip. - Labour	5014	85,230	98,211	(12,981)	(13.2%)
Trans. Station Equip. - Expenses	5015	33,276	43,680	(10,404)	(23.8%)
Distribution Station Equipment - Labour	5016	407,270	269,275	137,995	51.2%
Distribution Station Equipment - Expenses	5017	96,116	108,428	(12,312)	(11.4%)
Overhead Distribution Lines and Feeders - Labour	5020	881,355	743,584	137,771	18.5%
Overhead Distribution Lines and Feeders - Expenses	5025	2,175,304	1,668,647	506,657	30.4%
Overhead Distribution Transformers - Operation	5035	25,763	12,295	13,468	109.5%
Underground Distribution Lines - Labour	5040	793,778	806,140	(12,362)	(1.5%)
Underground Distribution Lines - Expenses	5045	1,789,176	1,491,329	297,847	20.0%
Underground Distribution Trans - Operation	5055	2,055	33,366	(31,311)	(93.8%)
Meter Expense	5065	2,050,800	1,588,162	462,638	29.1%
Miscellaneous Distribution Expense	5085	(437,287)	700,138	(1,137,424)	(162.5%)
Maintenance		**5,663,033**	**5,171,079**	**491,955**	**9.5%**

	USofA	2010 Actual	2009 Actual	Variance $	Percent Change %
Maintenance of Transformer Stations Equipment	5112	246,572	336,148	(89,576)	(26.6%)
Maintenance of Distribution Stations Equipment	5114	903,779	1,049,989	(146,210)	(13.9%)
Maintenance of Poles, Towers & Fixtures	5120	332,829	300,728	32,101	10.7%
Maintenance of Overhead Conductors and Devices	5125	596,879	738,310	(141,431)	(19.2%)
Maintenance of Overhead Services	5130	555,078	502,993	52,085	10.4%
Maintenance of Underground Conduit	5145	160,720	174,315	(13,596)	(7.8%)
Maintenance of Underground Conductors and Devices	5150	1,464,415	713,449	750,966	105.3%
Maintenance of Underground Services	5155	272,570	327,659	(55,089)	(16.8%)
Maintenance of Line Transformers	5160	537,266	451,095	86,171	19.1%
Maintenance of Meters	5175	592,924	576,393	16,532	2.9%
Billing and Collecting		**9,142,479**	**10,233,636**	**(1,091,158)**	**(10.7%)**
Meter Reading Expense	5310	347,829	497,472	(149,643)	(30.1%)
Customer Billing	5315	6,671,321	6,454,518	216,803	3.4%
Collecting	5320	1,762,472	1,766,044	(3,572)	(0.2%)
Collections Charges	5330	98	(709)	806	(113.8%)
Bad Debt Expenses	5335	360,760	1,516,311	(1,155,552)	(76.2%)
Community Relations		**4,932,698**	**4,594,942**	**337,757**	**7.4%**
Community Relations - Sundry	5410	4,748,231	4,470,513	277,718	6.2%
Demonstration and Selling Expenses	5510	184,467	124,429	60,038	48.3%
Administrative and General		**21,641,059**	**20,670,993**	**970,066**	**4.7%**
Executive Salaries and Expenses	5605	2,391,053	2,699,842	(308,790)	(11.4%)
Management Salaries and Expenses	5610	5,374,218	5,206,365	167,853	3.2%
General Administrative Salaries and Expenses	5615	2,626,505	2,452,624	173,881	7.1%
Office Supplies and Expenses	5620	2,676,738	3,356,987	(680,249)	(20.3%)
Administrative Expense Transferred - Credit	5625	(1,537,567)	(2,445,112)	907,544	(37.1%)
Outside Services Employed	5630	1,094,682	201,012	893,670	444.6%
Insurance Expenses	5635	619,221	338,543	280,678	82.9%
Injuries and Damages	5640	450,412	628,598	(178,186)	(28.3%)

	USofA	2010 Actual	2009 Actual	Variance $	Percent Change %
Employee Pensions and Benefits	5645	631,147	605,814	25,333	4.2%
Regulatory Expenses	5655	1,130,116	1,127,055	3,061	0.3%
General Advertising Expenses	5660	0	3,843	(3,843)	(100.0%)
Miscellaneous General Expenses	5665	1,768,601	2,166,054	(397,453)	(18.3%)
Maintenance of General Plant	5675	4,346,361	4,266,187	80,174	1.9%
Charitable Contributions	6205	69,573	63,182	6,392	10.1%
SUB TOTAL		**53,350,684**	**52,034,715**	**1,315,971**	**2.5%**
Taxes Other Than Income Taxes	6105	1,597,804	1,793,952	(196,149)	(10.9%)
TOTAL		**54,948,488**	**53,828,667**	**1,119,823**	**2.1%**

The Ontario Energy Board's (the "Board") Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010 ("Filing Requirement") state that: "The applicant must provide justification for changes from year to year to its rate base, capital expenditures, OM&A and other items above a materiality threshold. The materiality thresholds differ for each applicant, depending on the magnitude of the revenue requirement". As per Exhibit A4-1-1, Materiality Threshold, Hydro Ottawa will use $750k in preparing its variance analysis. Overall, 2010 actual is $1.1M or 2.1% higher than 2009 actual. The following is a brief discussion of variances in the main categories.

2.0 OPERATION

Operation Expense includes all activities that are covered by USofA Accounts 5005 through 5096 of the Accounting Procedures Handbook ("APH") relating to operating Hydro Ottawa's distribution plant. The main driver for increases from 2010 to 2009 was a 3 percent wage increase for unionized staff.

Account 5010, Load Dispatching is higher by $352k because of the wage increase plus additional positions added in 2010.

Account 5025 is higher by $507k in 2010 since the 2009 vegetation management costs were much lower than historical due to fewer emergency and spot tree trims or removals. The 2010 actuals more closely match historical values. Refer to Exhibit D1-4-2, Vegetation Management for greater details.

An increase occurred in Meter Expense of $462k, account 5065, for 2010. Starting in 2009 and increasing in 2010 are the costs of information technology maintenance contracts including new Oracle software required for Time of Use implementation, web services support, contracts with IBM for supporting integration to Hydro Ottawa's Customer Information System ("CIS"), support for an upgrade to Hydro Ottawa's settlement system (Lodestar) and a support contract for the Elster metering system.

Miscellaneous Distribution Expense, account 5085, was lower by $1.1M. Additional cost recovery in 2010 over 2009 is from increased capital recovery due to higher capital spending. Savings on Maintenance costs compared to the previous year also arose due to a reduction in the number of environmental spills and clean up.

3.0 MAINTENANCE

Maintenance Expense includes all activities that are covered by USofA Accounts 5105 through 5195 of the Accounting Procedures Handbook relating to the maintenance of Hydro Ottawa's distribution plant.

Maintenance cost in 2010 increased from 2009 by $492k. The main contributor to the increase was an increase of $751k in account 5150 – Maintenance of Underground conductors and Devices. Increased labour (inspection and supervision) as well outside services costs were incurred in 2010 for asbestos found and removed in existing Station facilities. This level of spending is expected to continue in 2011 & 2012.

4.0 BILLING AND COLLECTIONS

Billing and Collections Expense includes all activities that are related to USofA Accounts 5305 through 5340 of the Accounting Procedures Handbook.

Overall Billing and Collecting decreased $1,091k between 2009 and 2010. Meter reading expense, account 5310, continued downwards as a result of the deployment of Smart Meters, reducing expenses by $150k, but there are new expenses for meter data management. Customer Billing, account 5315, was up by $217k as a result of annual wage increases, the use of an outside consultant to help with the roll-out of Time-of-Use ("TOU") rates and an annual increase in the managed services contract for the Customer Information System ("CIS"). See Exhibit I2-1-1 for further details regarding Smart Meters and TOU rates. Bad Debt Expenses decreased by $1,156k. The 2010 decrease in bad debt expense was due to a $0.6M reduction in net write-offs and a $0.6M reduction in the allowance for doubtful accounts. The decrease in the allowance was largely due to the removal of an economic downturn provision of $0.8M, partially offset by a new $0.2M provision for credit risk associated with the abandoning of residential security deposits.

5.0 COMMUNITY RELATIONS

Community Relations includes all activities that are related to USofA Accounts 5405 through 5520 and includes costs related to Hydro Ottawa's Call Centre, both external and internal, front cash operations and customer contact. Costs increased by $278k in 2010 over 2009 mainly due to third party contract escalation and increased call volume.

Hydro Ottawa is focused towards providing its customers with the very best experience in all its day-to-day activities. From phone calls to face-to-face visits, Hydro Ottawa is striving towards ensuring that each and every customer is satisfied that the company has listened and done its utmost to resolve their issue. To this end, Hydro Ottawa has initiated a strategic program aimed at changing Hydro Ottawa's customer service culture.

The Customer Service Strategy Plan ("CSSP") will focus on training employees, providing tools to track the customer experience and refocus our priorities. Hydro Ottawa started rolling out its CSSP starting in 2010. This program will focus on areas of improvement across the enterprise and target aspects of Hydro Ottawa's service delivery to better align its processes with industry best practices. Refer to Exhibit D1-4-4, Customer Service Strategic Plan, for further details.

6.0 ADMINISTRATION AND GENERAL

Administration and General Expense includes all activities that are related to USofA Accounts 5605 through 6205 of the Accounting Procedures Handbook.

Administration and General Expense is $967k higher than in 2009. Increases in all areas have elements driven by inflation including transportation costs, increases in building maintenance and many other outside influences. The following is a brief description of the more pertinent variances by USofA accounts.

Account 5625, Administrative Expense Transferred, had a decrease in credit of $908k resulting from an increase in transfer cost from the Holding Company. During 2010, the Chief Information Officer position was filled and the positions of Director of IT/IM Planning, Manager of Information Management, Supervisor of Treasury Services, Director of Human Resources and Executive Assistant were added. These staffing changes increased the level of services being provided to Hydro Ottawa. For additional information about allocations refer to Exhibit D1-2-1, Services from Affiliates.

Account 5620, Office Supplies and Expenses, was lower in 2010 by $680k due primarily to the reclassification of professional services costs to Account 5630. Training costs were also lower in 2010 as 2009 had start up costs on the development of a management training program.

Account 5630, Outside Services Employed, increased by $893k from 2009 due to a reclassification of professional services costs from Account 5620 as well as increased spending for those costs. Professional services were required in the area of Organizational Development as part of Hydro Ottawa's succession planning strategy for replacing its aging workforce. As many managers and supervisors will be eligible for retirement in the coming years, expenses in 2010 were necessary to cover management assessments, customer service and management development training. Refer to Exhibit D1-5-1, Workforce Planning for further details.

Account 5635, Insurance Expenses, was higher by $280k in 2010. Hydro Ottawa's insurance carrier experienced a high volume of claims. The insurance carrier was forced to find a new underwriter for its policies after its current underwriter backed out. In order to secure a new liability underwriter, insurance premiums and asset values were reassessed and this increased premiums by over 100%.

OPERATIONS, MAINTENANCE AND ADMINISTRATION
2011 BUDGET VERSUS 2010 ACTUAL

1.0 INTRODUCTION

Table 1 summarizes the differences between 2011 Budget and 2010 Actual Operations, Maintenance and Administration ("OM&A") expenses for Hydro Ottawa Limited ("Hydro Ottawa"). The Uniform System of Accounts ("USofA") account groupings for OM&A expenses are shown net of the allocations to capital programs.

Table 1 - OM&A 2011 Budget versus 2010 Actual

	USofA	2011 Budget $	2010 Actual $	Variance $	Percent Change %
Operation		**$12,061,906**	**$11,971,416**	**$90,490**	**0.8%**
Load Dispatching	5010	3,645,778	3,529,008	116,770	3.3
Station Buildings and Fixtures	5012	690,955	539,573	151,383	28.1
Trans. Station Equip. – Labour	5014	150,074	85,230	64,843	76.1
Trans. Station Equip. – Expenses	5015	40,559	33,276	7,283	21.9
Distribution Station Equipment – Labour	5016	507,013	407,270	99,743	24.5
Distribution Station Equipment - Expenses	5017	126,917	96,116	30,801	32.0
Overhead Distribution Lines and Feeders - Labour	5020	521,113	881,355	(360,242)	(40.9)
Overhead Distribution Lines and Feeders - Expenses	5025	85,174	2,175,304	(2,090,130)	(96.1)
Overhead Distribution Transformers - Operation	5035	18,710	25,763	(7,053)	(27.4)
Underground Distribution Lines – Labour	5040	529,271	793,778	(264,506)	(33.3)
Underground Distribution Lines - Expenses	5045	1,482,223	1,789,176	(306,953)	(17.2)

	USofA	2011 Budget $	2010 Actual $	Variance $	Percent Change %
Underground Distribution Trans - Operation	5055	12,996	2,055	10,941	532.3
Meter Expense	5065	2,216,836	2,050,800	166,036	8.1
Miscellaneous Distribution Expense	5085	2,034,287	(437,287)	2,471,573	(565.2)
Maintenance		**$8,462,994**	**$5,663,033**	**$2,799,961**	**49.4%**
Maintenance of Transformer Stations Equipment	5112	151,862	246,572	(94,710)	(38.4)
Maintenance of Distribution Stations Equipment	5114	829,102	903,779	(74,677)	(8.3)
Maintenance of Poles, Towers & Fixtures	5120	219,079	332,829	(113,750)	(34.2)
Maintenance of Overhead Conductors and Devices	5125	784,917	596,879	188,038	31.5
Maintenance of Overhead Services	5130	568,430	555,078	13,352	2.4
Overhead Dist Lines - Right of Way	5135	2,780,512	0	2,780,512	0.0
Maintenance of Underground Conduit	5145	10,200	160,720	(150,520)	(93.7)
Maintenance of Underground Conductors and Devices	5150	1,370,161	1,464,415	(94,254)	(6.4)
Maintenance of Underground Services	5155	268,665	272,570	(3,905)	(1.4)
Maintenance of Line Transformers	5160	647,015	537,266	109,748	20.4
Maintenance of Meters	5175	833,052	592,924	240,128	40.5
Billing and Collecting		**$11,925,750**	**$9,142,479**	**$2,783,271**	**30.4%**
Meter Reading Expense	5310	1,525,732	347,829	1,177,903	338.6
Customer Billing	5315	7,065,410	6,671,321	394,089	5.9
Collecting	5320	1,999,608	1,762,472	237,136	13.5
Collections Charges	5330	0	98	(98)	(100.0)
Bad Debt Expenses	5335	1,335,000	360,760	974,240	270.1
Community Relations		**$6,093,455**	**$4,932,698**	**$1,160,757**	**23.5%**
Community Relations - Sundry	5410	5,892,595	4,748,231	1,144,364	24.1

	USofA	2011 Budget $	2010 Actual $	Variance $	Percent Change %
Demonstration and Selling Expenses	5510	200,860	184,467	16,393	8.9
Administrative and General		**$22,790,434**	**$21,641,059**	**$1,149,375**	**5.3%**
Executive Salaries and Expenses	5605	2,479,926	2,391,053	88,873	3.7
Management Salaries and Expenses	5610	6,246,764	5,374,218	872,546	16.2
General Administrative Salaries and Expenses	5615	786,779	2,626,505	(1,839,726)	(70.0)
Office Supplies and Expenses	5620	3,004,000	2,676,738	327,262	12.2
Administrative Expense Transferred - Credit	5625	(1,285,084)	(1,537,567)	252,483	(16.4)
Outside Services Employed	5630	1,145,197	1,094,682	50,515	4.6
Insurance Expenses	5635	633,291	619,221	14,071	2.3
Injuries and Damages	5640	775,432	450,412	325,020	72.2
Employee Pensions and Benefits	5645	700,000	631,147	68,853	10.9
Regulatory Expenses	5655	1,404,456	1,130,116	274,340	24.3
General Advertising Expenses	5660	0	0	0	0.0
Miscellaneous General Expenses	5665	2,201,500	1,768,601	432,899	24.5
Maintenance of General Plant	5675	4,528,173	4,346,361	181,812	4.2
Charitable Contributions	6205	170,000	69,573	100,427	144.3
SUB TOTAL		**$61,334,539**	**$53,350,684**	**$7,983,855**	**15.0%**
Taxes Other Than Income Taxes	6105	1,770,695	1,597,804	172,892	10.8
TOTAL		**$63,105,234**	**$54,948,488**	**$8,156,746**	**14.8%**

The Ontario Energy Board's (the "Board") Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010 ("Filing Requirement") state that: "The applicant must provide justification for changes from year to year to its rate base, capital expenditures, OM&A and other items above a materiality threshold. The materiality thresholds differ for each applicant, depending on the

magnitude of the revenue requirement". As per Exhibit A4-1-1, Materiality Threshold, Hydro Ottawa will use $750k in preparing its variance analysis.

2.0 OPERATIONS AND MAINTENANCE

Operations and Maintenance ("O&M") includes all activities that are related to USofA Accounts 5005 through 5195 relating to the operating and maintenance of Hydro Ottawa's distribution plant. In the sections that follow, explanations are provided for variances in the total compensation, O&M programs and allocated costs. Overall 2011 O&M costs are forecast to increase from 2010 actual by $2.9M.

2.1 Compensation

Compensation expense will increase $3.4 million in 2011. The hiring of an additional nine apprentice power line maintainers, annual compensation increases and step progression increases are the main cost drivers.

2.2 Programs

O&M programs include all of the planned maintenance program costs including compensation. If compensation costs were excluded from the total program costs, the remaining 2011 costs for planned maintenance programs are forecast to have modest increases from 2010.

Vegetation Management – The costs for vegetation management are now contained in Account 5135. A full description of the vegetation management program is contained in Exhibit D1-4-2 where there is discussion of the need for a significant cost increase for 2011 versus 2010. Additionally, it should be noted that tree trimming outside service costs have been moved from Accounts 5020 Overhead Distribution Lines and Feeders –

Labour and 5025 Overhead Distribution Lines and Feeders – Expenses to Account 5135 Overhead Distribution Lines and Feeders - Right of Way.

Cable Locates – This program is described in Exhibit D1-4-3. The service is provided free to any individual or company that plans to construct in the vicinity of underground plant. Costs for this program are expected to return to historical values as 2009 and 2010 were above average due to the increased construction activity resulting from the Federal Stimulus Program.

General Maintenance Programs – These are described in Exhibit D1-1-1 and include switch maintenance, graffiti abatement program and manhole inspections. Hydro Ottawa addresses graffiti in accordance with the City by-law requirements. The cost of these programs is expected to remain constant between 2010 and 2011.

Metering – Over the past several years, significant work effort has been concentrated on the deployment of smart meters, resulting in a high proportion of labour costs allocated to capital expenditures. The smart meter deployment was substantially competed in 2010, with some commercial installations to be completed in 2011. As the capital program draws to an end, smart meters that were first deployed at the onset of the program are now five years old and the technician crews are resuming their traditional meter maintenance activities. The focus is now on verifying, maintaining and managing the meter assets and communications infrastructure for the smart meters as the company transitions to Time of Use ("TOU") Rates. With the deployment of smart meters complete, Hydro Ottawa anticipates that the split between maintenance and capital will revert back to pre-2006 trends where Metering work was 90% maintenance and 10% new capital work. The transfer of $1.2M of smart meter operational costs to Account 5310 reduces the year over year change in the maintenance category.

3.0 BILLING AND COLLECTIONS

Billings and collections expenses are forecast to increase by approximately $2.8M in 2011. Transfer of the smart meter operational costs from Account 5065 to Account 5310, totalling $1.2M accounts for the variance in meter reading expense from 2010 to 2011. Bad Debt expense is higher by $974k as a change in method for provisioning in 2010 lowered 2010 expenses to below historic levels. The 2011 bad debt expense is representative of a full year of expense using the revised model and is lower than both 2008 and 2009. Customer Billing and Collections increases in 2011 over 2010 due to compensation increases and two additional positions budgeted in 2011 for collections. In addition, $100k has been budgeted for outside services related to the roll-out of TOU rates.

4.0 COMMUNITY RELATIONS

Community Relations expenses are forecast to increase by $1.2M in 2011. The Customer Service Strategy Plan ("CSSP"), as noted in Exhibit D1-4-4, accelerates in 2011 and is forecast to add an additional $400k in Community Relations expenses. Other 2011 initiatives include an RFP for the Call Centre (contract expires Dec 2012), redesign and documentation of customer facing processes (such as the Ontario Accessibility Policy and Practices), configuration & implementation of a new call recording box, new customer self-serve applications and improvements to Outage Communications, all of which will add $250k for these initiatives. New for 2011 is a $160k increase in the recurring annual costs for on-going support of the Avaya telephone system platform purchased in Dec 2010. Costs of $150k are also included for modifications to existing applications, and website hosting and maintaining My Hydro Link. The remainder of the increase in cost is one additional staff and annual compensation increases.

Expenses for sales, marketing and key accounts are forecast to be in line with amounts spent in 2010.

5.0 ADMINISTRATIVE AND GENERAL

Administration costs are forecast to increase $1.2M in 2011. In general, the vast majority of the increase in administration costs is a result of an annual increase in compensation and the addition of a few key staff positions.

5.1 Compensation

Administration compensation will increase by $1.0M in 2011. Six new positions are included in 2011: two Analysts for Finance; a Regulatory Program Manager; and three positions in the Safety and Training department. Provision for vacancies during the year is also included in this section and has a saving impact of ($2.0M). Annual increases, including annual scale progressions account for the balance of the increase in compensation.

5.2 Office Supplies & Expenses

Training costs and employee recognition expenses account for $185k of the total increase. Additional training costs were added for apprentices as well as coaching and mentoring skills in 2011. The $160k additional spending within the Media Communications area is mainly related to enhancing customer communications.

5.3 Injuries & Damages

This account has insurance expenses excluding property and fleet insurance. The increase in insurance costs for liability (2011 versus 2010) is the result of a rebate ($128k) from the carrier in 2010 to help offset the large increase in property insurance

costs. The 2011 insurance expenses are consistent with 2009 levels. In addition, an enterprise risk review of insurance coverage recommended new coverage for Terrorism, Privacy & Network Liability, and increased coverage for Excess Liability, which in total amounts to an extra $130k. Inflationary increases are included on all other policies.

5.4 Miscellaneous General Expenses

A favourable inventory adjustment in 2010 of $132k is not expected to repeat in 2011. The 2011 budget for inventory control is consistent with prior years. Increases in the cost of Personnel protective clothing for 2011 reflects additional staff and a more frequent cycle for replacement. The total impact is $158k.

5.5 Charitable Contributions

Sponsorship of the LEAP program for $170k, as mandated by the Board starting in 2011, is all that is included in this account.

6.0 OTHER DISTRIBUTION EXPENSES

Property taxes include an estimated inflationary increase for 2011 from 2010. As well, in 2010, as a result of successful reassessments, $100k was refunded for prior year's taxes.

OPERATIONS, MAINTENANCE AND ADMINISTRATION
2012 BUDGET VERSUS 2011 BUDGET

1.0 INTRODUCTION

Table 1 summarizes the differences between 2012 Budget and 2011 Budget Operations, Maintenance and Administration ("OM&A") expenses for Hydro Ottawa Limited ("Hydro Ottawa"). The Uniform System of Accounts ("USofA") account groupings for OM&A expenses are shown net of the allocations to capital programs.

Table 1 - OM&A 2012 Budget versus 2011 Budget

	USofA	2012 Budget $	2011 Budget $	Variance $	Percent Change %
Operation		**11,883,322**	**12,061,906**	**(178,584)**	**(1.5%)**
Load Dispatching	5010	3,762,164	3,645,778	116,386	3.2
Station Buildings and Fixtures	5012	717,818	690,955	26,862	3.9
Trans. Station Equip. - Labour	5014	156,056	150,074	5,982	4.0
Trans. Station Equip. - Expenses	5015	33,351	40,559	(7,208)	(17.8)
Distribution Station Equipment - Labour	5016	527,212	507,013	20,199	4.0
Distribution Station Equipment - Expenses	5017	86,513	126,917	(40,404)	(31.8)
Overhead Distribution Lines and Feeders - Labour	5020	475,396	521,113	(45,717)	(8.8)
Overhead Distribution Lines and Feeders - Expenses	5025	96,563	85,174	11,388	13.4
Overhead Distribution Transformers - Operation	5035	19,441	18,710	731	3.9
Underground Distribution Lines - Labour	5040	462,525	529,271	(66,746)	(12.6)
Underground Distribution Lines - Expenses	5045	1,489,863	1,482,223	7,640	0.5
Underground Distribution Trans - Operation	5055	843	12,996	(12,153)	(93.5)

	USofA	2012 Budget $	2011 Budget $	Variance $	Percent Change %
Meter Expense	5065	1,116,453	2,216,836	(1,100,383)	(49.6)
Miscellaneous Distribution Expense	5085	2,939,124	2,034,287	904,837	44.5
Maintenance		**9,274,548**	**8,462,994**	**811,554**	**9.6%**
Maintenance of Transformer Stations Equipment	5112	165,994	151,862	14,131	9.3
Maintenance of Distribution Stations Equipment	5114	917,723	829,102	88,621	10.7
Maintenance of Poles, Towers & Fixtures	5120	231,310	219,079	12,231	5.6
Maintenance of Overhead Conductors and Devices	5125	806,411	784,917	21,494	2.7
Maintenance of Overhead Services	5130	534,097	568,430	(34,333)	(6.0)
Overhead Distribution Lines and Feeders - Right of Way	5135	2,724,551	2,780,512	(55,961)	(2.0)
Maintenance of Underground Conduit	5145	8,730	10,200	(1,470)	(14.4)
Maintenance of Underground Conductors and Devices	5150	1,450,987	1,370,161	80,826	5.9
Maintenance of Underground Services	5155	257,930	268,665	(10,735)	(4.0)
Maintenance of Line Transformers	5160	653,280	647,015	6,266	1.0
Maintenance of Meters	5175	1,523,535	833,052	690,484	82.9
Billing and Collecting		**12,085,194**	**11,925,750**	**159,444**	**1.3%**
Meter Reading Expense	5310	1,556,256	1,525,732	30,524	2.0
Customer Billing	5315	7,332,455	7,065,410	267,045	3.8
Collecting	5320	2,134,783	1,999,608	135,175	6.8
Collections Charges	5330	0	0	0	0.0
Bad Debt Expenses	5335	1,061,700	1,335,000	(273,300)	(20.5)
Community Relations		**6,911,671**	**6,093,455**	**818,217**	**13.4%**
Community Relations - Sundry	5410	6,727,367	5,892,595	834,772	14.2

	USofA	2012 Budget $	2011 Budget $	Variance $	Percent Change %
Demonstration and Selling Expenses	5510	184,305	200,860	(16,555)	(8.2)
Administrative and General		**23,736,696**	**22,790,434**	**946,262**	**4.2%**
Executive Salaries and Expenses	5605	3,083,243	2,479,926	603,318	24.3
Management Salaries and Expenses	5610	8,951,189	6,246,764	2,704,425	43.3
General Administrative Salaries and Expenses	5615	941,222	786,779	154,443	19.6
Office Supplies and Expenses	5620	2,900,322	3,004,000	(103,678)	(3.5)
Administrative Expense Transferred - Credit	5625	(4,689,137)	(1,285,084)	(3,404,052)	264.9
Outside Services Employed	5630	1,767,285	1,145,197	622,088	54.3
Insurance Expenses	5635	645,957	633,291	12,666	2.0
Injuries and Damages	5640	790,941	775,432	15,509	2.0
Employee Pensions and Benefits	5645	728,000	700,000	28,000	4.0
Regulatory Expenses	5655	1,298,157	1,404,456	(106,299)	(7.6)
General Advertising Expenses	5660	0	0	0	0.0
Miscellaneous General Expenses	5665	2,441,281	2,201,500	239,781	10.9
Maintenance of General Plant	5675	4,704,837	4,528,173	176,663	3.9
Charitable Contributions	6205	173,400	170,000	3,400	2.0
SUB TOTAL		**63,891,432**	**61,334,539**	**2,556,893**	**4.2%**
Taxes Other Than Income Taxes	6105	1,806,109	1,770,695	35,414	2.0
TOTAL		**65,697,541**	**63,105,234**	**2,592,307**	**4.1%**

The Ontario Energy Board's (the "Board") Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010 ("Filing Requirement") state that: "The applicant must provide justification for changes from year to year to its rate base, capital expenditures, OM&A and other items above a materiality threshold. The materiality thresholds differ for each applicant, depending on the

magnitude of the revenue requirement". As per Exhibit A4-1-1, Materiality Threshold, Hydro Ottawa will use $750k in preparing its variance analysis.

2.0 OPERATIONS AND MAINTENANCE

Operation and Maintenance ("O&M") expenses include all activities that are covered by USofA Accounts 5005 through 5195 relating to the operating and maintenance of Hydro Ottawa's distribution plant. Variances are discussed in the total compensation, O&M programs and allocated costs. Overall O&M costs are forecast to increase by $633k or 4.1 %.

2.1 Compensation

Compensation expense is expected to increase $2.6 million in 2012. The primary cost drivers are the hiring of additional positions as explained in the Workforce Planning Exhibit D1-5-1, and the annual compensation increases and step progression increases.

2.2 Programs

The total costs included in O&M programs include program costs as well as the associated compensation costs, excluding compensation costs, the remaining costs for planned maintenance programs are forecast to have modest increases from 2011 for most activities.

Vegetation Management – consistent with the Vegetation Management program described in Exhibit D1-4-2, there is a small reduction in the expense for 2012 versus 2011.

Cable Locates – This program is described in Exhibit D1-4-3. It is a free service to any individual or company that plans to construct in the vicinity of underground plant. Costs for this program are budgeted at similar levels to 2011.

General Maintenance Programs – These are described in Exhibit D1-1-1 and include switch maintenance, graffiti abatement program and manhole inspections. Hydro Ottawa addresses graffiti in accordance with the City by-law requirements. Funding levels for these programs are expected to remain constant in 2012.

Metering – The focus in 2012 will include verifying, maintaining and managing the meter asset and communications infrastructure associated with smart meters as the company completes the transition to Time of Use ("TOU") Rates. There are savings for communications costs related to the rollout of TOU ($600k). As well for 2012, the smart meters maintenance costs have moved from Account 5065 to 5175.

3.0 BILLING AND COLLECTIONS

Billing and collections expenses are forecast to increase by approximately $160k in 2012. Increases in compensation related expenses for Customer Billing and Collections have been offset by forecast lower Bad Debt expenses.

4.0 COMMUNITY RELATIONS

Community Relations expenses are forecast to increase by $818k in 2012. The investment in the Customer Service Strategy Plan ("CSSP"), as noted in Exhibit D1-4-4, continues in 2012 and adds an additional $300k in Community Relations expenses. In 2011 costs for the Green Energy Act ("GEA") were captured in a deferral account. As of 2012, these costs are forecast as part of Community Relations expenses and are

budgeted at $320k. Annual increases, including annual scale progressions account for the most of the balance of the increase.

Expenses for sales, marketing and key accounts are forecast to be in line with amounts spent in 2010 which results in some reduction of expenses for 2012 versus 2011.

5.0 ADMINISTRATIVE AND GENERAL

Administration costs are forecast to increase $946k in 2012. In general, the vast majority of this increase is a result of an annual increase in compensation and the addition of a few key staff positions.

5.1 Compensation

Administration compensation will increase by $3.6M in 2012. As explained in Exhibit D1-2-1, after a review of the services provided by HOHI to Hydro Ottawa, it was determined that seventeen positions were better located in Hydro Ottawa as the majority of their work was for Hydro Ottawa. Therefore the positions and costs have been moved back to Hydro Ottawa from Hydro Ottawa Holding Inc. ("HOHI") causing a significant increase in compensation costs for Hydro Ottawa in 2012 versus 2011. As an offset, the allocation of costs from HOHI to Hydro Ottawa has been reduced by $2.6M to reflect the transfer of these costs. Compensation costs for 2012 also increased to account for six new positions are forecast for 2012: Customer Education Officer; Trades and Technical Officer; and four positions in the Information Technology department as well as annual increases, including annual scale progressions.

5.2 Outside Services Employed

Implementation of the IT Security program to strengthen security and IT defences for data and IT infrastructure are planned for 2012. Funds will be spent on a coordinated IT

Security Program to ensure the confidentiality, integrity and availability of customer and company information. The program will also focus on As well as to ensure are better protecting data, technology infrastructure, and assets against unauthorized access, malicious activity, intrusion or compromise. This program accounts for significant portion of the total increase in Outside Service costs. Additional outside services are required for other programs throughout the Hydro Ottawa and account for the other cost increases.

5.3 Insurance and Injuries & Damages

Increases reflect an inflationary adjustment of 2%.

5.4 Miscellaneous General Expenses

Compensation increases for the Supply Chain and warehouse functions, and transfer of Director from HOHI, details are included in the compensation section 5.1

5.5 Charitable Contributions

Charitable contributions have been increased for 2011 over 2010 by an inflationary increase of 2%.

6.0 OTHER DISTRIBUTION EXPENSES

The increase in Property taxes is based upon a 2% inflationary adjustment.

EMPLOYEE COMPENSATION BREAKDOWN

1.0 FULL TIME EQUIVALENTS

Table 1 summarizes Hydro Ottawa Limited's ("Hydro Ottawa") full time equivalents (FTE) for 2008 Board Approved, 2009 Actual, 2010 Actual, 2011 Bridge Year Budget, and 2012 Test Year Budget. For the purposes of Attachment AC, Hydro Ottawa defines FTE as follows: For the actual columns, FTE is a calculated value derived from the total hours worked each year in a group divided by the normal hours of work each year by a single employee in that group. For the Bridge Year and Test Year budgets, FTE are calculated as all budgeted positions, adjusted for part-year budgeting for new positions and an overall 3% vacancy allowance factor. Hydro Ottawa has completed Appendix 2-K, Employee Compensation Breakdown, (Attachment AC), as required by the Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, May 27, 2009. Full Time & Temporary Equivalents Table 1 is a summary for all years.

Table 1 – Full Time & Temporary Equivalents[1]

	Last Rebasing Year 2008 Approved	Historical Year 2009	Historical Year 2010	Bridge Year 2011	Test Year 2012
Executive	6	6	6	5	5
Management	97	101	102	109	129
Non-unionized	44	40	41	39	42
Unionized	392	406	410	412	430
Total	**539**	**553**	**559**	**565**	**606**

Temporary employees are used to staff projects, back fill for staff seconded to projects or replace employees on leave. Including temporary employees in the count provides a better indication of resource requirements each year and therefore the numbers in Table 1 include temporary employees.

[1] Hydro Ottawa files head count numbers with the Ontario Energy Board (the "Board") as part of the reporting and record-keeping requirements on an annual basis. In these filings, Hydro Ottawa has not included temporary employees.

1.1 Executive

Executive staff in 2011 and 2012 includes the Chief Operating Officer ("COO") and the following Directors:

- Director, System Development & Integration
- Director, Customer Service
- Director, Distribution Operations
- Director, Distribution Asset Management

Prior to 2011 the executive group also included the Director of Metering and Electricity Revenue. Through reorganization, executive leadership for these duties now fall to the Director, Customer Service.

1.2 Management

The Management group includes managers, supervisors and professional engineers within Hydro Ottawa. Additional staff is needed to strengthen the capacity in key support areas in order to better meet its business objectives and priorities, better support the operations of the business, and ensure compliance and sustainability as it relates to the requirements of the business. Increases in this category are a result of a transfer of positions from Hydro Ottawa Holding to Hydro Ottawa Limited in 2012 (details below), as well as to support an overlap period for retiring managers and supervisors as detailed in Exhibit D1-5-1 Workforce Planning Strategy.

In 2011, the level of staffing in the Holding Company was reviewed in the context of the services being provided to the subsidiaries and the quantum of time being spent on Hydro Ottawa operations versus the strategic and oversight functions. Through this review, it was determined that certain management staff residing in the Holding Company either spent most of their time on Hydro Ottawa business or their responsibilities were more operational in nature. These positions will move to Hydro Ottawa in 2012 as this is where the majority of their work takes place.

Management Positions Transferred to Hydro Ottawa Limited in 2012.

Director Regulatory Affairs
Corporate Controller
Mgr, Supply Chain, Facilities & Fleet
Mgr Corporate Financial Planning & Analysis
Legal Counsel
Manager External Reporting
Manager Communications
Manager Financial Projects
Supervisor Treasury Services
Director Human Resources Services
Director, IM & IT Planning & Programs
Manager Information Management
Marketing Manager
Manager, Corporate Policy Framework & Financial Policies
Manager IT Security
Manager Project Management Office

Recoveries for services rendered to other entities are documented in Exhibit C2-2-1 Services to Affiliates.

1.3 Non-unionized Positions

Included in the non-union group is the professional staff at Hydro Ottawa including engineers-in-training, budget officers, executive assistants, et cetera.

1.4 Unionized Positions

The unionized workforce is represented by the International Brotherhood of Electrical Workers ("IBEW"). The represented employees include both tradespersons and administrative/clerical staff, sometimes referred to as "inside" and "outside" staff.

2.0 TOTAL COMPENSATION

Table 2 summarizes the total compensation in the categories tracked by Hydro Ottawa's financial system. Compensation increases arise from annual increases in base pay for existing staff, increasing costs for benefits programs, additional positions identified through the Workforce Planning Strategy, and the transfer of positions between Hydro Ottawa Holding and Hydro Ottawa Limited. Union overtime is primarily affected by the number and type of power outages in the year, typically affected by weather.

Table 2 – Total Compensation[1]

	2008 Approved $	2009 Actual $	2010 Actual $	2011 Bridge $	2012 Test $
Executive/Management/Non-Union	14,113,613	13,247,661	13,779,878	14,514,648	17,874,551
Unionized	25,717,292	25,879,165	27,017,395	27,556,918	29,730,587
Union Overtime	2,138,095	1,841,437	1,900,742	2,444,738	2,444,738
Benefits[2]	9,807,913	8,625,570	8,985,262	10,921,036	12,109,408
Total Annual Compensation[3]	**$51,776,913**	**$49,593,833**	**$51,683,277**	**$55,437,340**	**$62,159,284**

2.1 Compensation Increase for Workforce Planning

For 2011 and 2012, workforce planning represents $2.5M increase in total compensation across all bargaining groups, including the impact of part year budgeting and excluding benefits. See Exhibit D1-5-1 Workforce Planning Strategy for details regarding additional positions.

[1] Total compensation in this table does not include staff dedicated to CDM activities, Board of Directors and students.
[2] Benefits include OMERS, WSIB, CPP, EI, EHT, Employee Insured Benefits plus miscellaneous benefits. Hydro Ottawa budgeted benefits also include Future Employee Benefits, Safety Clothing Equipment, and Employee Assistance Plan which do not flow directly through compensation therefore are not in actuals.
[3] Total Annual Compensation does not match that shown on Attachment AC as the above does not include items such as Future Employee Benefits, Safety Clothing Equipment, Employee Assistance Plan and temporary services which are included in Attachment AC.

2.2 Annual Increases to Base Pay

In 2010, a new three-year collective agreement was reached with the IBEW. This agreement includes a 3% annual increase in unionized wages for 2010 to 2012. The agreement also includes enhancements to the benefit plan.

The collective agreement also sets out the grade progression for each new unionized employee until they reach the maximum grade for that position. In the past, these progressions have not been material because the majority of employees had already reached the maximum. However, as more apprentices are hired and the average years of service for the workforce decreases, there will be a period of time in which there will be greater wage increases related to progression up the scale.

In total the increases to base are expected to be approximately $1.8M in both 2011 and 2012, excluding benefits.

2.3 Other Factors Affecting Compensation

Other factors in the total compensation for the company are overtime for unionized staff, benefits, and the incentive plan for executive, management and non-unionized staff[1].

A significant increase in benefits is budgeted for in 2011 as Hydro Ottawa's benefit providers raise rates due to increased usage by members. This increased usage is a result of the aging demographic of Hydro Ottawa's workforce.

Executive and management staff has a portion of their compensation that is fixed and a portion that is variable based on achievement of company and individual objectives. For illustrative purposes, the following table provides a summary reconciliation of the increase from 2011 Bridge Year to 2012 Test Year Budget:

[1] Non-unionized and some management staff are no longer part of the incentive plan.

Table 3 - 2011 Bridge Budget to 2012 Test Budget Summary

	2011 Bridge $Millions	Transfer from HoldCo $Millions	Economic Adjust. $Millions	Workforce Planning $Millions	2012 Test $Millions
Executive/Management/Non-Union	14.5	2.1	0.6	0.7	17.9
Unionized	27.6		1.2	1.0	29.7
Union Overtime	2.4				2.4
Benefits	10.9	0.4	0.4	0.3	12.1
Total Annual Compensation	**$55.4**	**$2.5**	**$2.2**	**$2.0**	**$62.2**
% Increase from 2011 Bridge		4.5%	4.0%	3.6%	12.1%

3.0 AVERAGE ANNUAL BASE WAGE

Table 4 summarizes the average base wage by employee group for 2008 through to 2012.

Table 4 – Average Annual Base Wage

	2008 Approved $	2009 Actual $	2010 Actual $	2011 Bridge $	2012 Test $
Executive/Sr.Mgmt	$131,950	$134,281	$138,181	$143,743	$149,493
Management	92,094	92,499	95,058	98,252	102,600
Non-unionized	72,401	70,684	70,530	72,303	76,747
Unionized	62,447	64,355	66,660	67,283	69,232

The average change in base wages is affected by both the new positions included in the group and the average pay increases

4.0 AVERAGE ANNUAL OVERTIME

Table 5 summarizes the average overtime paid per employee.

Table 5 – Average Annual Overtime

	2008 Approved	2009 Actual	2010 Actual	2011 Bridge	2012 Test
Unionized	$5,295	$6,605	$6,358	$6,025	$5,923

For non-unionized and management staff, overtime is not applicable except in highly unusual and extenuating circumstances. No amounts are budgeted for 2011 or 2012 for non unionized and management staff.

5.0 AVERAGE ANNUAL INCENTIVE PAY

Table 6 summarizes the average annual incentive (variable) pay for executive, management and non-unionized staff.

Table 6 – Average Annual Incentive Pay

	2008 Approved $	2009 Actual $	2010 Actual $	2011 Bridge $	2012 Test $
Executive/senior management	$34,692	$37,676	$40,859	$34,895	$36,290
Management	5,970	11,757	11,902	11,328	12,741
Non-unionized	3,245	0	0	0	0

In 2007, the company adopted a new compensation plan which moved a portion or all of the compensation from the incentive plan for non-unionized and some management employees to base wages. The transition to this new plan occurred in 2007 and 2008 resulting in the decrease shown for the incentive pay in 2008, and the full elimination for non unionized staff in subsequent years.

6.0 AVERAGE ANNUAL BENEFITS

Table 7 summarizes the average annual benefit costs by employee group.

Table 7 – Average Annual Benefits

	2008 Approved $	2009 Actual $	2010 Actual $	2011 Bridge $	2012 Test $
Executive / senior management	$29,651	$29,549	$32,924	$36,414	$37,870
Management	17,891	18,186	18,815	22,407	23,425
Non-unionized	9,871	10,754	10,997	17,630	18,634
Unionized	12,899	14,017	14,136	17,152	17,716

There is a significant increase in 2011 for benefits excluding the pension plan. This is a result of several factors such as union negotiated benefits, new products on the market not covered by the provincial health plans, and the portfolio Hydro Ottawa Limited is included in by the insurance provider which determines cost trending.

7.0 PENSION COSTS

Pensions are provided to Hydro Ottawa employees through the Ontario Municipal Employees Retirement System ("OMERS"). Table 8 summarizes the actual and expected employer contributions to OMERS based on employee payroll.

Table 8 – OMERS Payments

	2008 Approved $	2009 Actual $	2010 Actual $	2011 Bridge $	2012 Test $
Pension Premiums	$2,966,832	$2,821,665	$2,966,552	$3,875 ,432	$4,325,338

Pension contributions are expected to increase for 2011 and 2012 as a result of the additional staff. As well, due to the 2008 global economic downturn, OMERS has a funding deficit and it is growing. The growth in the OMERS' funding deficit in 2010 occurs despite very good returns on the OMERS investments. To eliminate the funding deficit, OMERS has introduced contribution increases for both the employee portion and the employer portion. The first increase was implemented in January 2011. For 2011, the overall increase to Hydro Ottawa in pension costs is an estimated 31% and a further 12% increase for 2012.

8.0 POST RETIREMENT BENEFITS

No material changes are expected for post-retirement benefits as summarized in Table 9 that follows. Post retirement benefits are for life insurance and a small retiring allowance for eligible employees.

Table 9 – Post Retirement Benefits

	2008 Approved $	2009 Actual $	2010 Actual $	2011 Bridge $	2012 Test $
Post Retirement Benefits	$600,000	$602 ,798	$621,925	$700,000	$728,000

Number of Employees (FTEs & Temporary)	Last Rebasing Year 2008	Historical Year 2009	Historical Year 2010	Bridge Year 2011	Test Year 2012
Number of Full-Time Employees					
Executive	6	6	6	5	5
Management	96	101	102	107	127
Non-Union	39	37	38	38	41
Union	388	402	405	407	425
Total	529	546	551	557	598
Number of Temporary Employees					
Executive	0	0	0	0	0
Management	1	0	0	2	2
Non-Union	5	3	3	1	1
Union	4	4	5	5	5
Total	10	7	8	8	8
Total Salary and Wages ($)					
Executive	791,698	805,687	829,088	701,341	730,466
Management	8,862,186	9,370,149	9,714,911	10,599,039	13,337,017
Non-Union	2,787,422	2,622,382	2,701,294	2,745,259	3,141,466
Union	24,242,591	25,879,165	27,017,395	27,556,918	29,730,587
Total	36,683,897	38,677,382	40,262,688	41,602,556	46,939,536
Total Benefits ($)					
Executive	177,908	188,093	197,543	182,068	189,350
Management	1,803,966	1,945,918	2,013,229	2,554,404	3,162,336
Non-Union	572,534	559,210	582,860	740,467	838,540
Union	5,507,852	5,943,148	6,191,629	7,444,097	7,919,182
Total	8,062,261	8,636,370	8,985,262	10,921,036	12,109,408
Total Compensation (Salary, Wages, & Benefits) ($)					
Executive	969,607	993,780	1,026,631	883,409	919,816
Management	10,666,152	11,316,067	11,728,141	13,153,443	16,499,353
Non-Union	3,359,956	3,181,592	3,284,154	3,485,726	3,980,006
Union	29,750,444	31,822,313	33,209,024	35,001,015	37,649,769
Total	44,746,158	47,313,752	49,247,950	52,523,592	59,048,944
Compensation - Average Yearly Base Wages ($)					
Executive	131,950	134,281	138,181	143,743	149,493
Management	92,094	92,499	95,058	98,252	102,600
Non-Union	72,401	70,684	70,530	72,303	76,747
Union	62,447	64,355	66,660	67,283	69,232
Total	69,354	70,838	73,072	74,213	77,530
Compensation - Average Yearly Overtime ($)					
Executive	0	0	0	0	0
Management	0	0	0	0	0
Non-Union	0	0	0	0	0
Union	5,295	6,605	6,358	6,025	6,025
Total	5,295	6,605	6,358	6,025	6,025
Compensation - Average Yearly Incentive Pay ($)					
Executive	34,692	37,676	40,859	34,895	36,290
Management	5,970	11,757	11,902	11,328	12,741
Non-Union	3,245	0	0	0	0
Union	0	0	0	0	0
Total	6,949	17,978	17,978	15,129	15,479
Compensation - Average Yearly Benefits ($)					
Executive	29,651	29,549	32,924	36,414	37,870
Management	17,891	18,186	18,815	22,407	23,425
Non-Union	9,871	10,754	10,997	17,630	18,634
Union	12,899	14,017	14,136	17,152	17,716
Total	13,619	14,620	14,876	18,355	19,160
Total Compensation ($)	49,538,906	51,881,632	52,658,511	57,003,607	63,651,951
Total Compensation Charged to OM&A ($)	35,756,345	36,302,775	37,388,495	41,251,768	46,391,375
Total Compensation Capitalized ($)	14,805,466	16,139,120	15,809,921	16,317,807	17,849,184

PURCHASE OF NON-AFFILIATE SERVICES

1.0 HISTORIC EXPENDITURES

The tables below contain information on the purchases of non-affiliate services for 2005 through 2010 by Hydro Ottawa Limited ("Hydro Ottawa"). The total costs are the costs paid to the Suppliers each year, excluding tax. The dollar amounts have been redacted for confidentiality purposes. If parties feel that the information is required, Hydro Ottawa will follow the Ontario Energy Board's (the "Board") Practice Direction on Confidential Filings in order to provide the information. The amount purchased each year is not the same as the amount expensed on distribution projects. Suppliers have been included in the list if the total purchases exceeded $750k.

Beside each supplier reference in the table below is an indication of the type(s) of procurement methodology employed. The Procurement Strategy contained in Exhibit D1-3-1, describes how, and under what conditions, each method is applied.

Table 1: 2005 Suppliers

Supplier	Service / Product	Procurement Method	$
Altec Industries	Automotive/Fleet Related	RFP[1]	
Asplundh Canada	Forestry	RFSO[2]	
Drain-All	Waste/Recycling	RFSO	
Greely Construction Ltd.	Civil Construction	RFSO	
Guelph Utility Pole	Poles	Strategic Alliance	
HD Supply Utilities (Formerly Grafton)	Pole Line Hardware	Strategic Alliance	
Hydro One (SSA)	Utility	Sole Source	
IBM Canada	Information Technology	Sole Source	
Intergraph	Software	RFP	
K-Line Maintenance	Pole Line Construction	RFSO	
Olameter Inc.	Meter Reading/Collection	RFP	
PeopleSoft Canada	Software	Sole Source	
Prysmian Power Cables & Systems Can. Ltd.	Cable	Strategic Alliance	
Source Facilities Management Inc.	Facilities Related	Sole Source	
Teraflex	Construction	Sole Source	

[1] RFP means Request for Proposal
[2] RFSO means Request for Standing Offer

Table 2: 2006 Suppliers

Supplier	Service / Product	Procurement Method	$
Aecon Utilities Inc.	Civil Construction	RFSO	
Altec Industries	Automotive/Fleet Related	RFP	
Asplundh Canada	Forestry	RFP	
Dundas Power Line Ltd.	Pole Line Construction	RFSO	
Elster Metering	Metering	RFP	
Greely Construction Ltd.	Civil Construction	RFSO	
Guelph Utility Pole	Poles	Strategic Alliance	
HD Supply Utilities (Formerly Grafton)	Pole Line Hardware	Strategic Alliance	
Hydro One (SSA)	Utility	Sole Source	
Hyundai Canada Inc.	Transformers	RFP	
IBM Canada	Information Technology	Sole Source	
Intergraph	Software	RFP	
K-Line Maintenance	Pole Line Construction	RFSO	
Olameter Inc.	Meter Reading/Collection	RFP	
Prysmian Power Cables & Systems Can. Ltd.	Cable	Strategic Alliance	

Table 3: 2007 Suppliers

Supplier	Service / Product	Procurement Method	$
Asplundh Canada	Forestry	RFP	
Dual Ade Inc.	Electrical	RFP	
Elster Metering	Metering	RFP	
Greely Construction Ltd.	Civil Construction	RFSO	
Guelph Utility Pole	Poles	Strategic Alliance	
HD Supply Utilities (Formerly Grafton)	Pole Line Hardware	Strategic Alliance	
Hyundai Canada Inc.	Transformers	RFP	
IBM Canada	Information Technology	Sole Source	
Intergraph	Software	RFP	
J.W. Leslie Utilities	Civil Construction	RFSO	
K-Line Maintenance	Pole Line Construction	RFSO	
Laurin & Company	Construction	RFP	
Olameter Inc.	Meter Reading/Collection	RFP	
Promark Telecon	Cable Location	RFSO	
Prysmian Power Cables & Systems Can. Ltd.	Cable	Strategic Alliance	
S&C Electric (Toronto)	Switchgear	RFP	
Siemens Canada Ltd.	Protection & Control Systems	RFP	

Table 4: 2008 Suppliers

Supplier	Service / Product	Procurement Method	$
Asplundh Canada	Forestry	RFSO	
CG Power Systems c/o Virelli & Associates	Transformers	RFP	
Drain-All	Waste/Recycling	RFSO	
Dual Ade Inc.	Protection & Control Systems	RFP	
Elster Metering	Metering	RFP	
Greely Construction Ltd.	Civil Construction	RFSO	
HD Supply Utilities (Formerly Grafton)	Pole Line Hardware	Strategic Alliance	
Hyundai Canada Inc.	Transformers	RFP	
IBM Canada	Information Technology	Sole Source	
Intergraph	Software	RFP	
J.W. Leslie Utilities	Civil Construction	RFSO	
Laurin & Company	Construction	RFP	
Ogilvy Renault	Legal Services	Sole Source	
Olameter Inc.	Meter Reading/Collection	RFP	
Promark Telecon	Cable Location	RFSO	
Prysmian Power Cables & Systems Can. Ltd.	Cable	Strategic Alliance	
S&C Electric (Toronto)	Switchgear	RFP	
Tamarack Tree Care Ltd.	Forestry	RFSO	

Table 5: 2009 Suppliers

Supplier	Service / Product	Procurement Method	$
Asplundh Canada	Forestry	RFSO	
Atria Networks LP	Communications	Sole Source	
B.G. High Voltage Systems	Construction	RFP	
BPR Energie Inc.	Engineering	RFSO	
Bradley Kelly Construction Ltd.	Civil Construction	RFSO	
Drain-All	Waste/Recycling	RFP	
Elster Metering	Metering	RFP	
Greely Construction Ltd.	Civil Construction	RFSO	
Guelph Utility Pole	Poles	Strategic Alliance	
HD Supply Utilities (Formerly Grafton)	Pole Line Hardware	Strategic Alliance	
Hydro One (SSA)	Utility	Sole Source	
IBM Canada	Information Technology	Sole Source	
Intergraph	Software	RFP	
J.W. Leslie Utilities	Civil Construction	RFSO	
Nedco	Utility	RFP	
Olameter Inc.	Meter Reading/Collection	RFP	
Oracle	Software	Sole Source	
Promark Telecon	Cable Location	RFP	
Prysmian Power Cables & Systems Can. Ltd	Cable	Strategic Alliance	
Tamarack Tree Care LTD	Forestry	RFSO	

1 **Table 6: 2010 Suppliers**

Supplier	Service / Product	Procurement Method	$
Asplundh Canada	Forestry	RFSO	
Atria Networks LP	Communications	Sole Source	
B.G. High Voltage Systems	Construction	RFP	
BPR Energie Inc.	Engineering	RFSO	
Bradley Kelly Construction Ltd.	Civil Construction	RFSO	
CG Power Systems	Station Transformers	RFP	
Drain-All	Waste/Recycling	RFP	
Dual Ade Inc	High Voltage Switchgear	RFP	
Elster Metering	Metering	RFP	
General Switchgear and Control	High Voltage Switchgear	RFP	
Greely Construction Ltd.	Civil Construction	RFSO	
Guelph Utility Pole	Poles	Strategic Alliance	
HD Supply Utilities (Formerly Grafton)	Pole Line Hardware	Strategic Alliance	
Hydro One (SSA)	Utility	Sole Source	
IBM Canada	Information Technology	Sole Source	
Intergraph	Software	RFP	
J.W. Leslie Utilities	Civil Construction	RFSO	
Laurin & Company	Construction	RFP	
Merowitz Potechin	Real Estate	Sole Source	
Nedco	Utility	RFP	
Olameter Inc.	Meter Reading/Collection	RFP	
Oracle	Software	Sole Source	
Promark Telecon	Cable Location	RFP	
Prysmian Power Cables & Systems Can. Ltd	Cable	Strategic Alliance	
S&C Electric	Medium Voltage Switchgear	RFQ	
Siemens Canada Ltd.	Stations Transformers	RFP	
Syntax	Software Consultants	RFP	
Tamarack Tree Care LTD	Forestry	RFSO	
Wardrop Engineering	Engineering	RFSO	

2.0 BRIDGE AND TEST YEARS

Commitments to suppliers have not been made for the Bridge Year (2011) or the Test Year (2012). Purchases for 2011 and 2012 will be determined by the operating and capital works occurring in each year. Purchases will continue to be based on the methodology outlined in the Procurement Policy.

DEPRECIATION/AMORTIZATION/DISPOSAL SCHEDULE

Hydro Ottawa Limited ("Hydro Ottawa") is not proposing to make any changes from the amortization rates that were used in the 2008 Electricity Distribution Rate Application (EB-2007-0713). As per the Capitalization Policy (Attachment Q to Exhibit B1-3-1) this means following the method and lives set out by the Ontario Energy Board (the "Board"). Therefore an amortization study is not included with this application.

Hydro Ottawa uses the half year rule for calculating depreciation/amortization in the year that capital additions are added to the rate base for both actual and budgeted pooled assets, except in the case of discrete material assets, such as a station. In those specific cases, that actual or forecasted in-service month would be used to calculate the depreciation/amortization.

The following tables detail the amortization expenses for 2008 Approved, 2008 Actual, 2009 Actual, 2010 Actual, 2011 Budget and 2012 Budget, by asset group. Also included is the amortization period for the various assets that make up each grouping. As detailed in Exhibit I2-1-1, Hydro Ottawa received approval to recover the cost of meters stranded as a result of the installation of Smart Meters over a six year period. $2,987k has been included in the amortization expense for 2012, which is the fifth year of the six year period.

Also included in the Tables is the affect on amortization from actual disposals in 2008, 2009 and 2010 and budgeted disposals in 2011 and 2012.

Hydro Ottawa has not provided Appendix 2-M of the Board's Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued on June 28, 2010, as it is a simplified approach to the calculation of depreciation expense and the requested information is already provided in Exhibit B2-1-1, Attachment S.

Table 1 – Approved/Actual Amortization Expense 2008 to 2009

Asset Group	2008 Approved Amortization Expense $000	2008 Actual Amortization Expense $000	2008 Actual Disposals $000	2009 Actual Amortization Expense $000	2009 Actual Disposals $000	Amortization Period (years)
Land and Buildings	(77)	(759)	1	1,798	4	Note 1
TS Primary Above 50	(1,049)	(874)	0	(1,330)	0	40
DS	(1,148)	(1,102)	2	(1,870)	427	30
Poles, Wires	(14,766)	(14,692)	0	(15,129)	36,124	25
Line Transformers	(4,042)	(3,926)	0	(3,902)	28,006	25
Services and Meters	(6,720)	(7,365)	(219)	(7,903)		Note 2
General Plant	(1,089)	(359)	0	(2,999)		Note 3
Equipment	(2,912)	(2,947)	9,947	(3,152)	1,066	10
IT Assets	(8,237)	(8,892)	16,455	(8,734)	(436)	Note 4
Other Distribution Assets	(782)	(661)	94	(677)	3,966	Note 5
TOTAL	($40,822)	($41,576)	$26,279	($43,898)	$69,157	

Notes:

1. Land is not amortized; Land Rights and Buildings are amortized over 50 years.
2. Services and conventional meters are amortized over 25 years; Smart Meters over 15 years.
3. Buildings & Fixtures – Brick, Concrete and Steel is amortized over 50 years; Other construction over 25 years.
4. Computer hardware and some software are amortized over 5 years; the CIS is amortized over 10 years.
5. Load Management Controls are amortized over 10 years; System Supervisory Equipment over 15 years.

Table 2 – Actual/Budget Amortization Expense 2009 to 2012

Asset Group	2009 Adjustment $000[1]	2010 Actual Amortization Expense $000	2010 Actual Disposals $000	2011 Budget Amortization Expense $000	2011 Budgeted Disposals $000	2012 Budget Amortization Expense $000	2012 Budgeted Disposals $000	Amortization Period (years)
Land and Buildings	2	(392)		(429)	0	(508)		Note 1
TS Primary Above 50		(1,364)		(1,797)	0	(1,973)		Note 2
DS		(1,735)	100	(1,951)	0	(2,393)		30
Poles, Wires		(15,814)	2,119	(15,946)	0	(16,200)		25
Line Transformers		(3,726)	22,086	(3,378)	0	(3,459)		25
Services and Meters		(8,887)	0	(9,179)	0	(9,569)		Note 3
General Plant	989	(908)		(914)	0	(960)		Note 4
Equipment		(3,135)	1,650	(3,229)	1,076	(3,206)	1,174	Note 5
IT Assets		(9,531)	686	(9,260)	0	(8,086)		Note 6
Other Distribution Assets		(736)	49	(834)	0	(966)		Note 7
TOTAL	$991	($46,229)	$26,689	($46,917)	$1,076	($47,320)	$1,174	

Notes:
1. Land is not amortized; Land Rights and Buildings are amortized over 50 years.
2. Services and conventional meters are amortized over 25 years; Smart Meters over 15 years.
3. Buildings & Fixtures – Brick, Concrete and Steel is amortized over 50 years; Other construction over 25 years.
4. Computer hardware and some software are amortized over 5 years; the CIS is amortized over 10 years.
5. Load Management Controls are amortized over 10 years; System Supervisory Equipment over 15 years.

[1] 2009 Adjustment relates to the removal of Non Distribution Assets from rate base.

Included in Table 2 above are the following Asset Retirement Obligations ("ARO"):

Asset Retirement Obligation	USoA	Gross ARO as of Dec. 31, 2009 $	2010 Depreciation Expense $	Net Book Value 2010 $	2011 Depreciation Expense $	Net Book Value 2011 $	2012 Depreciation Expense $	Net Book Value 2012 $
Station Equipment (Below 50 kV)	1820	9,647	(2,410)	7,237	(2,410)	4,827	(2,417)	2,410
Line Transformers	1815	929,814	(232,294)	697,520	(232,924)	465,226	(232,931)	232,294
Total		$939,461	($234,704)	$704,757	($234,705)	$470,052	($235,348)	$234,704

PAYMENTS IN LIEU OF TAXES CALCULATION

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") is required to make Payments in Lieu of Taxes ("PILs") based on its taxable income. The amount for PILs included in the 2012 revenue requirement is $5,950,446. Hydro Ottawa's model to calculate the forecasted 2012 PILs (the "Tax Model") is based on the 2011 Cost of Service ("COS") Tax Model developed by the Ontario Energy Board for 2011 and later year rate applications. Modifications have been made to update the model to the new Test Year of 2012 for any applicable legislative changes in taxation rates; however, no modifications have been made to the general principles and methodologies of the model. The Model reflects the 2010 Actual Year, 2011 Bridge Year and 2012 Test Year with the appropriate roll forward of balances to project the 2012 taxes.

2.0 GENERAL METHODOLOGY

For 2012 income taxes, Hydro Ottawa has used a combined Federal and Ontario tax rate of 26.25%, down from 34.5% used in 2008. This rate is applied to Hydro Ottawa's regulatory taxable income determined through the Tax Model. This amount is then grossed up by the tax rate to determine the tax provision component of the revenue requirement.

To determine the regulatory taxable income, the Capital Cost Allowance ("CCA") for 2012 was forecasted. This forecast uses the estimated ending 2011 Undepreciated Capital Cost ("UCC") balance as the opening balance for 2012 and the forecast 2012 capital additions (applying the half-year rule) to determine the closing UCC balance for 2011. The Cumulative Eligible Capital ("CEC") deduction for 2012 is also determined based on the 2012 forecast eligible capital expenditures.

3.0 PRINCIPLES

As noted above, Hydro Ottawa has followed the same principles as it has for its previous rate applications. These are summarized in the sections that follow.

3.1 Non-Recoverable and Disallowed Expenses

All disallowed and non-recoverable expenses have been forecast and recorded in the regulatory tax calculations.

3.2 Loss Carry-Forwards

Hydro Ottawa does not have any non capital or capital loss carry forwards at the end of 2010 and does not expect to have any such loss carry forwards available for 2012.

3.3 Undepreciated Capital Cost and Capital Cost Allowance

Hydro Ottawa is taking the full CCA for 2012 as calculated in the Tax Model.

3.4 Regulatory Tax Treatment of Eligible Capital Expenditure ("ECE")

Hydro Ottawa is taking the maximum ECE deduction allowed for 2012. The ECE used in the calculation reflects costs for land rights.

3.5 Interest deduction

Hydro Ottawa has deducted the deemed interest in the Tax Model as it is higher than the forecast actual interest expense. This approach is consistent with prior rate applications.

3.6 Overlapping Year-Ends

Hydro Ottawa did not have to make any assumptions about the rate year being the same as the tax year (calendar 2012) for tax calculation purposes because Hydro Ottawa is applying for a January 1, 2012 implementation of rates. This has simplified the process of calculating taxes.

3.7 Ontario Corporate Minimum Tax

Hydro Ottawa has not included any Ontario Corporate Minimum Tax in its calculations, as it does not apply.

3.8 Non-Distribution Elimination

Hydro Ottawa has excluded all non-distribution costs and revenues.

3.9 Tax credits

In previous years, Hydro Ottawa has claimed the Federal Apprenticeship Job Creation Tax Credit and the Ontario Apprenticeship Training Credit. The Federal Apprenticeship Job Creation Tax Credit is 10% of salaries and wages paid to eligible apprentices, up to a maximum of $2,000 per year per apprentice for the first 2 years of the apprenticeship contract. For 2012, Hydro Ottawa is forecasting to have 11 new apprentices in their first two years of their contracts, with annual salaries greater than $35,000 per apprentice. The Federal Apprenticeship Job Creation Tax Credit for 2012 is forecasted to be $22,000 ($2,000 maximum tax credit/apprentice/year x 11 apprentices).

The Ontario Apprenticeship Training Credit is 35% of eligible expenditures (such as salaries and wages), up to a maximum of $10,000 per apprentice during the first 48 months of the apprenticeship program for expenditures incurred after March 26, 2009. For 2012, Hydro Ottawa is forecasting to have 18 apprentices in their first 48 months of

their apprenticeship contracts, with annual salaries greater than $35,000 per apprentice. The Ontario Apprenticeship Tax Credit for 2012 is forecasted to be $180,000 ($10,000 maximum tax credit/apprentice/year x 18 apprentices).

For 2012, total apprenticeship tax credit is forecasted to be $202,000 ($22,000 Federal + $180,000 Ontario).

The Ontario Co-operative Education Tax Credit is 25% of eligible expenditures up to a maximum of $3,000 per student per year. For 2012, Hydro Ottawa is forecasted to have 6 eligible co-op students at a maximum credit of $3,000 per student per year and the total co-op tax credit is forecasted to be $18,000 ($3,000 maximum tax credit/student/year x 6 co-op students).

3.10 Property Taxes

The Tax Model only addresses corporate income and capital taxes. Property tax is included as part of Operation, Maintenance and Administration.

3.11 Capital Leases

No capital leases capitalized for accounting purposes are deducted for tax purposes.

3.12 Tax Re-Assessments

The Ministry of Finance has completed its reviews of Hydro Ottawa for the 2001 to 2006 tax years. Any tax adjustments for these years have been reflected in the subsequent tax years balances as appropriate.

3.13 Reserves

Hydro Ottawa records tax reserves related to customer credit balances and deposits and other allowances. These reserves are normally an adjustment to taxable income and are timing differences that over time should have a NIL effect on taxable income. Hydro Ottawa has always taken the position that the inclusion of these types of taxable adjustments only create year over year fluctuations and would require annual PILs adjustments if included in the revenue requirement. This approach provides a more stable PILs calculation and therefore less volatility to rates. To maintain this consistency, tax reserves have been excluded from the PILs calculation.

3.14 Tax Model

Attached is the Tax Model used to determine the 2012 PILs (Attachment AD). The model is a modified version of the 2011 COS Tax Model. The model was updated for the new test year and reflects legislative changes enacted since that time.

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Version: 1.0

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K	K. Adjusted Taxable Income Brid
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M	M. Schedule 10 CEC Test Year
N	N. Sch 7-1 Loss Cfwd
O	O. Taxable Income Test Year
P	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.***

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PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Ontario

Data Input Sheet

Applicants Rate Base	Rate Re-Basing Amount			
Average Net Fixed Assets				
Gross Fixed Assets - Re-Basing Opening	$ 1,072,657,036	A		
Add: CWIP Re-Basing Opening	$ 26,946,707	B		
Re-Basing Capital Additions	$ 90,577,000	C		
Re-Basing Capital Disposals	-$ 1,174,207	D		
Re-Basing Capital Retirements	$ -	E		
Deduct: CWIP Re-Basing Closing	-$ 27,858,000	F		
Gross Fixed Assets - Re-Basing Closing	$ 1,161,148,536	G		
Average Gross Fixed Assets			$ 1,116,902,786	H = (A + G) / 2
Accumulated Depreciation - Re-Basing Opening	$ 522,296,269	I		
Re-Basing Depreciation Expense	$ 47,319,803	J		
Re-Basing Disposals	-$ 1,174,207	K		
Re-Basing Retirements		L		
Accumulated Depreciation - Re-Basing Closing	$ 568,441,865	M		
Average Accumulated Depreciation			$ 545,369,067	N = (I + M) / 2
Average Net Fixed Assets			**$ 571,533,719**	O = H - M
Working Capital Allowance				
Working Capital Allowance Base	$ 746,273,508	P		
Working Capital Allowance Rate	14.2%	Q		
Working Capital Allowance			**$ 105,970,838**	R = P * Q
Rate Base			**$ 677,504,557**	S = O + R

Return on Rate Base				
Deemed ShortTerm Debt %	4.00%	T	$ 27,100,182	W = S * T
Deemed Long Term Debt %	56.00%	U	$ 379,402,552	X = S * U
Deemed Equity %	40.00%	V	$ 271,001,823	Y = S * V
Short Term Interest	2.46%	Z	$ 666,664	AC = W * Z
Long Term Interest	5.39%	AA	$ 20,449,798	AD = X * AA
Return on Equity (Regulatory Income)	9.58%	AB	**$ 25,961,975**	AE = Y * AB
Return on Rate Base			**$ 47,078,437**	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?	Yes	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)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. 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

Ontario

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

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										
General corporate rate	1	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%		
Federal tax abatement	2	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%		
Adjusted federal rate	3	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%		
Surtax (4% of line 3)	4	1.12%	1.12%	0.00%	0.00%	0.00%	0.00%	0.00%		
		29.12%	29.12%	28.00%	28.00%	28.00%	28.00%	28.00%		
Rate reduction		-7.00%	-7.00%	-8.50%	-9.00%	-10.00%	-11.50%	-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		400,000	400,000	400,000	500,000	500,000	500,000	500,000		
Ontario Small Business Threshold		400,000	500,000	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%		
Ontario small business rate		5.50%	5.50%	5.50%	5.50%	5.00%	4.50%	4.50% 0.00%		

Ontario surtax claw-back of 4.25% starts at $500,000 and eliminates the SBC at $1,500,000.

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
3. Federal Budget of March 26, 2009 The provincial corporate tax rate was reduced

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Ontario

Schedule 8 and 10 UCC and CEC

Historic - 2010				
Class	**Class Description**	**UCC End of Year Historic per tax returns**	**Less: Non-Distribution Portion**	**UCC Bridge Year Opening Balance**
1	**Distribution System - post 1987**	228,562,253	1,441,806	227,120,447
2	**Distribution System - pre 1988**	81,332,935	0	81,332,935
8	**General Office/Stores Equip**	9,375,636	0	9,375,636
10	**Computer Hardware/ Vehicles**	4,136,442	0	4,136,442
10.1	**Certain Automobiles**	0	0	0
12	**Computer Software**	3,968,054	0	3,968,054
13 1	**Lease # 1**	0	0	0
13 2	**Lease #2**	0	0	0
13 3	**Lease # 3**	0	0	0
13 4	**Lease # 4**	0	0	0
14	**Franchise**	0	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	0
45	**Computers & Systems Software acq'd post Mar 22/04**	285,645	0	285,645
46	**Data Network Infrastructure Equipment (acq'd post Mar 22/04)**	0	0	0
47	**Distribution System - post February 2005**	218,729,008	0	218,729,008
50	**Data Network Infrastructure Equipment - post Mar 2007**	1,660,421	0	1,660,421
1.3	**Buildings - post 2007**	15,706,381	0	15,706,381
3	**Buildings - pre 1988**	11,876,867	0	11,876,867
42	**Fibre Optic Cable**	619,791	0	619,791
52	**Computer Hardware (acquired after Jan 27, 2009 and before Feb. 2011)**	0	0	0
		0	0	0
	SUB-TOTAL - UCC	**576,253,433**	**1,441,806**	**574,811,627**
CEC	**Goodwill**	0	0	0
CEC	**Land Rights**	959,426	0	959,426
CEC	**FMV Bump-up**	0	0	0
		0	0	0
		0	0	0
	SUB-TOTAL - CEC	**959,426**	**0**	**959,426**

Ontario

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 13 Tax Reserves Historical - 2010

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			
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483
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	**430,483**	**0**	**430,483**
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	1,240,035		1,240,035
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
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
			0
Total	**1,240,035**	**0**	**1,240,035**

Ontario

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Sch 7-1 Loss Carry Forword Historic - 2010

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic			0

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

Ontario

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Historic Year Adjusted Taxable Income - 2010

Historic				
	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	39,687,000	0	39,687,000
Additions:				
Interest and penalties on taxes	103	100,306	0	100,306
Amortization of tangible assets	104	43,237,000	0	43,237,000
Amortization of intangible assets	106	0	0	0
Recapture of capital cost allowance from Schedule 8	107	0	0	0
Gain on sale of eligible capital property from Schedule 10	108	0	0	0
Income or loss for tax purposes- joint ventures or partnerships	109	0	0	0
Loss in equity of subsidiaries and affiliates	110	0	0	0
Loss on disposal of assets	111	0	0	0
Charitable donations	112	0	0	0
Taxable Capital Gains	113	1,259,282	0	1,259,282
Political Donations	114	0	0	0
Deferred and prepaid expenses	116	0	0	0
Scientific research expenditures deducted on financial statements	118	0	0	0
Capitalized interest	119	0	0	0
Non-deductible club dues and fees	120	0	0	0
Non-deductible meals and entertainment expense	121	78,405	0	78,405
Non-deductible automobile expenses	122	0	0	0
Non-deductible life insurance premiums	123	0	0	0
Non-deductible company pension plans	124	0	0	0
Tax reserves deducted in prior year	125	3,602,515	0	3,602,515
Reserves from financial statements- balance at end of year	126	1,240,035	0	1,240,035
Soft costs on construction and renovation of buildings	127	0	0	0
Book loss on joint ventures or partnerships	205	0	0	0
Capital items expensed	206	0	0	0
Debt issue expense	208	0	0	0
Development expenses claimed in current year	212	0	0	0
Financing fees deducted in books	216	0	0	0
Gain on settlement of debt	220	0	0	0
Non-deductible advertising	226	0	0	0
Non-deductible interest	227	0	0	0
Non-deductible legal and accounting fees	228	0	0	0
Recapture of SR&ED expenditures	231	0	0	0
Share issue expense	235	0	0	0
Write down of capital property	236	0	0	0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0	0
Other Additions				
Interest Expensed on Capital Leases	290	0	0	0
Realized Income from Deferred Credit Accounts	291	0	0	0
Pensions	292		0	0
Apprenticeship & Coop Tax Credits	293	215,403	0	215,403
Employee Future Benefit expenses as per financial statements	294	622,384	0	622,384
Paragraph 12 (1)(g) income inclusion - Smart Meter Depreciation Recovery	295	3,038,628	0	3,038,628
Total Additions		**53,393,958**	**0**	**53,393,958**
Deductions:				
Gain on disposal of assets per financial statements	401	2,686,000	0	2,686,000
Dividends not taxable under section 83	402	0	0	0
Capital cost allowance from Schedule 8	403	43,125,579	0	43,125,579
Terminal loss from Schedule 8	404	0	0	0
Cumulative eligible capital deduction from Schedule 10	405	72,215	0	72,215
Allowable business investment loss	406	0	0	0
Deferred and prepaid expenses	409	0	0	0
Scientific research expenses claimed in year	411	0	0	0
Tax reserves claimed in current year	413	430,483	0	430,483
Reserves from financial statements - balance at beginning of year	414	3,322,368	0	3,322,368
Contributions to deferred income plans	416	0	0	0
Book income of joint venture or partnership	305	0	0	0
Equity in income from subsidiary or affiliates	306	0	0	0
Other deductions: (Please explain in detail the nature of the item)		181,427		
Interest capitalized for accounting deducted for tax	390	0	0	0
Capital Lease Payments	391	0	0	0
Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0
Allowance for Funds Used During Construction	393	892,795	0	892,795
Actual Employee Benefits Paid	394	440,847	0	440,847
Total Deductions		**51,151,714**	**0**	**50,970,287**
Net Income for Tax Purposes		**41,929,244**	**0**	**42,110,671**
Charitable donations from Schedule 2	311	0	0	0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0
Non-capital losses of preceding taxation years from Schedule 4	331	0	0	0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332	0	0	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0
TAXABLE INCOME		**41,929,244**	**0**	**42,110,671**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Schedule 8 CCA Bridge Year - 2011

Class	Class Description	UCC Test Bridge Opening Balance	Additions	Disposals	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	$ 227,120,447	$ -	$ -	$ 227,120,447	$ -	$ 227,120,447	4%	$ 9,084,818	$ 218,035,629
2	Distribution System - pre 1988	$ 81,332,935	$ -	$ -	$ 81,332,935	$ -	$ 81,332,935	6%	$ 4,879,976	$ 76,452,959
8	General Office/Stores Equip	$ 9,375,636	$ 3,823,051	$ -	$ 13,198,687	$ 1,911,526	$ 11,287,162	20%	$ 2,257,432	$ 10,941,255
10	Computer Hardware/ Vehicles	$ 4,136,442	$ 2,123,034	$ -	$ 6,259,476	$ 1,061,517	$ 5,197,959	30%	$ 1,559,388	$ 4,700,088
10.1	Certain Automobiles	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 3,968,054	$ 4,948,429	$ -	$ 8,916,483	$ 2,474,214	$ 6,442,268	100%	$ 6,442,268	$ 2,474,214
13 1	Lease # 1	$ -	$ -	$ -	$ -	$ -	$ -	5	$ -	$ -
13 2	Lease #2	$ -	$ -	$ -	$ -	$ -	$ -	4	$ -	$ -
13 3	Lease # 3	$ -	$ -	$ -	$ -	$ -	$ -	3	$ -	$ -
13 4	Lease # 4	$ -	$ -	$ -	$ -	$ -	$ -	4	$ -	$ -
14	Franchise	$ -	$ -	$ -	$ -	$ -	$ -	7	$ -	$ -
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	$ 285,645	$ -	$ -	$ 285,645	$ -	$ 285,645	45%	$ 128,540	$ 157,105
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 218,729,008	$ 63,030,740	$ -	$ 281,759,748	$ 31,515,370	$ 250,244,378	8%	$ 20,019,550	$ 261,740,198
50	Data Network Infrastructure Equipment - post Mar 2007	$ 1,660,421	$ 1,128,128	$ -	$ 2,788,549	$ 564,064	$ 2,224,485	55%	$ 1,223,467	$ 1,565,082
1.3	Buildings - post 2007	$ 15,706,381	$ 3,488,439	$ -	$ 19,194,820	$ 1,744,220	$ 17,450,601	6%	$ 1,047,036	$ 18,147,784
3	Buildings - pre 1988	$ 11,876,867	$ -	$ -	$ 11,876,867	$ -	$ 11,876,867	5%	$ 593,843	$ 11,283,024
42	Fibre Optic Cable	$ 619,791	$ -	$ -	$ 619,791	$ -	$ 619,791	12%	$ 74,375	$ 545,416
52	Computer Hardware (acquired after Jan 27, 2009 and before Feb. 2011)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
	TOTAL	$ 574,811,627	$ 78,541,820	$ -	$ 653,353,447	$ 39,270,910	$ 614,082,537		$ 47,310,694	$ 606,042,754

PILS OR INCOME TAXES WORK

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Schedule 10 CEC Bridge Year - 2011

Cumulative Eligible Capital				**959,426**
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 the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			0	**0**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**959,426**
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				**959,426**
Current Year Deduction		**959,426**	**x 7% =**	**67,160**
Cumulative Eligible Capital - Closing Balance				**892,266**

Ontario

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 13 Tax Reserves Bridge Year - 2011

CONTINUITY OF RESERVES

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments: Additions	Bridge Year Adjustments: 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)(l)	430,483		430,483			430,483	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	**430,483**	**0**	**430,483**	**0**	**0**	**430,483**	**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	1,240,035		1,240,035			1,240,035	0	
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	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
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 ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	**1,240,035**	**0**	**1,240,035**	**0**	**0**	**1,240,035**	**0**	**0**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Sch 7-1 Loss Carry Forward Bridge Year - 2011

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	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

Net 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	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

PILS OR INCOME TAXES WORK

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Bridge Year Adjusted Taxable Income - 2011

Bridge		
	T2S1 line #	Total for Legal Entity
Income before PILs/Taxes	A	28,951,870
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets	104	44,326,629
Amortization of intangible assets	106	0
Recapture of capital cost allowance from Schedule 8	107	0
Gain on sale of eligible capital property from Schedule 10	108	0
Income or loss for tax purposes- joint ventures or partnerships	109	0
Loss in equity of subsidiaries and affiliates	110	0
Loss on disposal of assets	111	0
Charitable donations	112	0
Taxable Capital Gains	113	0
Political Donations	114	0
Deferred and prepaid expenses	116	0
Scientific research expenditures deducted on financial statements	118	0
Capitalized interest	119	0
Non-deductible club dues and fees	120	0
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	0
Non-deductible life insurance premiums	123	0
Non-deductible company pension plans	124	0
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	0
Book loss on joint ventures or partnerships	205	0
Capital items expensed	206	0
Debt issue expense	208	0
Development expenses claimed in current year	212	0
Financing fees deducted in books	216	0
Gain on settlement of debt	220	0
Non-deductible advertising	226	0
Non-deductible interest	227	0
Non-deductible legal and accounting fees	228	0
Recapture of SR&ED expenditures	231	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) and 12(1)(z.2)	237	0
Other Additions		
Interest Expensed on Capital Leases	290	0
Realized Income from Deferred Credit Accounts	291	0
Employee Benefits per F/S	292	600,000
Non-deductible penalties	293	0
Apprentice tax credit - Fed 2010 & Ont 2011	294	214,500
Paragraph 12 (1)(g) income inclusion - Smart Meter Depreciation Recovery	295	3,038,628
Total Additions		**48,309,757**
Deductions:		
Gain on disposal of assets per financial statements	401	0
Dividends not taxable under section 83	402	0
Capital cost allowance from Schedule 8	403	47,310,694
Terminal loss from Schedule 8	404	0
Cumulative eligible capital deduction from Schedule 10	405	67,160
Allowable business investment loss	406	0
Deferred and prepaid expenses	409	0
Scientific research expenses claimed in year	411	0
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	0
Book income of joint venture or partnership	305	0
Equity in income from subsidiary or affiliates	306	0
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	0
Capital Lease Payments	391	0
Non-taxable imputed interest income on deferral and variance accounts	392	0
AFUDC	393	524,527
Actual Employee Benefits Paid	394	400,000
Total Deductions		**48,302,381**
Net Income for Tax Purposes		**28,959,246**
Charitable donations from Schedule 2	311	0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0
Non-capital losses of preceding taxation years from Schedule 4	331	0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0
TAXABLE INCOME		**28,959,246**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Schedule 8 CCA Test Year - 2012

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	$ 218,035,629	$ -	$ -	$ 218,035,629	$ -	$ 218,035,629	4%	$ 8,721,425	$ 209,314,204
2	Distribution System - pre 1988	$ 76,452,959	$ -	$ -	$ 76,452,959	$ -	$ 76,452,959	6%	$ 4,587,178	$ 71,865,781
8	General Office/Stores Equip	$ 10,941,255	$ 2,955,881	$ -	$ 13,897,136	$ 1,477,941	$ 12,419,195	20%	$ 2,483,839	$ 11,413,297
10	Computer Hardware/ Vehicles	$ 4,700,088	$ 2,581,200	$ -	$ 7,281,288	$ 1,290,600	$ 5,990,688	30%	$ 1,797,206	$ 5,484,082
10.1	Certain Automobiles	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 2,474,214	$ 19,360,708	$ -	$ 21,834,922	$ 9,680,354	$ 12,154,568	100%	$ 12,154,568	$ 9,680,354
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	$ 157,105	$ -	$ -	$ 157,105	$ -	$ 157,105	45%	$ 70,697	$ 86,408
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 261,740,198	$ 52,738,250	$ -	$ 314,478,448	$ 26,369,125	$ 288,109,323	8%	$ 23,048,746	$ 291,429,702
50	Data Network Infrastructure Equipment - post Mar 2007	$ 1,565,082	$ 1,460,259	$ -	$ 3,025,341	$ 730,130	$ 2,295,212	55%	$ 1,262,366	$ 1,762,975
1	Buildings - post 2007	$ 18,147,784	$ 6,569,410	$ -	$ 24,717,194	$ 3,284,705	$ 21,432,489	6%	$ 1,285,949	$ 23,431,245
3	Buildings - pre 1988	$ 11,283,024	$ -	$ -	$ 11,283,024	$ -	$ 11,283,024	5%	$ 564,151	$ 10,718,872
42	Fibre Optic Cable	$ 545,416	$ -	$ -	$ 545,416	$ -	$ 545,416	12%	$ 65,450	$ 479,966
52	Computer Hardware (acquired after Jan 27, 2009 and before Feb. 2011)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
	TOTAL	$ 606,042,754	$ 85,665,708	$ -	$ 691,708,462	$ 42,832,854	$ 648,875,608		$ 56,041,576	$ 635,666,885

PILS OR INCOME TAXES WORK

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 10 CEC Test Year - 2012

Cumulative Eligible Capital					**892,266**
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 the transfer of an ECP to the Corporation after Friday, December 20, 2002		0	**x 1/2 =**	0	
				0	**0**
Amount transferred on amalgamation or wind-up of subsidiary		0			**0**
	Subtotal				**892,266**
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					**892,266**
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")			**892,266**	**x 7% =**	**62,459**
Cumulative Eligible Capital - Closing Balance					**829,808**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Sch 7-1 Loss Carry Forward Test Year - 2012

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

####

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Ontario

	T2 S1 line #	Test Year Taxable Income
Net Income Before Taxes		25,961,975
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104	47,319,803
Amortization of intangible assets *2-4 ADJUSTED ACCOUNTING DATA P490*	106	
25961975	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
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	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	
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	
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	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
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 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions: (please explain in detail the nature of the item)		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Future Employee Benefits per F/S	294	600,000
Apprentice tax credit - Federal 2011	295	22,000
Apprentice tax credit - Ontario 2012	296	180,000
Coop tax credit - Ontario 2012	297	18,000
Total Additions		**48,269,803**
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	56,041,576
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	62,459
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	
Reserves from financial statements - balance at beginning of year	414	
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
Actual Future Employee Benefits Paid	393	400,000
	394	
	395	
	396	
	397	
Total Deductions		**56,504,035**
NET INCOME FOR TAX PURPOSES		**17,727,743**
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		**17,727,743**

Ontario

PILS OR

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Ontario Capital Tax

Applicant	Rate Base	OCT Exemption
		15,000,000
Hydro Ottawa Limited	$ -	$ -
Affiliates (if applicable		
1		$ -
2		$ -
3		$ -
4		$ -
5		$ -
Total	$ -	$ -

Section A — Wires Only

ONTARIO CAPITAL TAX

Rate Base	$ 677,504,557
Less: Exemption	$ -
Deemed Taxable Capital	$ 677,504,557
Rate in Test Year	0.000%
Net Amount (Taxable Capital x Rate)	$ -

Ontario

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

PILs,Tax Provision

						Wires Only	
Regulatory Taxable Income						$ 17,727,743	**A**
Ontario Income Taxes							
Income tax payable	**Ontario income tax**	11.25%	**B**	$ 1,994,371	**C = A * B**		
Small business credit	Ontario Small Business Threshold	$ 500,000	**D**				
	Rate reduction	-6.75%	**E**	-$ 33,750	**F = D * E**		
Surtax		$ 1,000,000	**G = A - D**				
	Ontario surtax claw-back	0.00%	**H**	$ -	**I = G * H**		
Ontario Income tax						$ 1,960,621	**J = C + F + I**
Combined Tax Rate and PILs	Effective Ontario Tax Rate			11.06%	**K = J / A**		
	Federal tax rate			15.00%	**L**		
	Combined tax rate					26.06%	**M = L + L**
Total Income Taxes						**$ 4,619,783**	**N = A * M**
Investment Tax Credits						$ 220,000	**O**
Miscellaneous Tax Credits							**P**
Total Tax Credits						**$ 220,000**	**Q = O + P**
Corporate PILs/Income Tax Provision for Test Year						**$ 4,399,783**	**R = N - Q**
Corporate PILs/Income Tax Provision Gross Up		73.94%	**S = 1 - M**			**$ 1,550,664**	**T = R / S - N**
Income Tax (grossed-up)						**$ 5,950,446**	**U = R + T**
Ontario Capital Tax (not grossed-up)						**$ -**	**V**
Tax Provision for Test Year Rate Recovery						**$ 5,950,446**	**W = U + V**

PAYMENTS IN LIEU OF TAXES VARIANCES

1.0 INTRODUCTION

Table 1 summarizes the Payments in Lieu of Taxes ("PILs") for 2008 (Approved and Actual), 2009 (Actual), 2010 (Actual), 2011 (Bridge Year) and 2012 (Test Year). The PILs include amounts related to income taxes and capital taxes.

Table 1 – PILs by Year

	2008 Approved $000	2008 Actual $000	2009 Actual $000	2010 Actual[1] $000	2011 Budget $000	2012 Forecast $000
Income Taxes	$12,061	$12,604	$12,853	$13,003	$7,888	$5,950
Capital Taxes	1,615	1,181	1,286	439	NIL	NIL
TOTAL	$13,676	$13,785	$14,239	$13,442	$7,888	$5,950

2.0 2008 ACTUAL TO 2008 APPROVED

No material variance is noted. Hydro Ottawa Limited's ("Hydro Ottawa") 2008 Tax Return is provided in Attachment AE.

3.0 2009 ACTUAL TO 2008 ACTUAL

PILs remain relatively static year over year with higher taxable income offset by decreasing tax rates and an adjustment made to taxable income for year over year changes in the balances of deferral and variance accounts (tax reserves as discussed in Exhibit D6-1-1). Hydro Ottawa's 2009 Tax Return is provided in Attachment AE.

[1] 2010 Draft filing as of date of application

4.0 2010 ACTUAL TO 2009 ACTUAL

PILs remain relatively static year over year with higher taxable income offset by decreasing tax rates and an adjustment made to taxable income for year over year changes in the balances of deferral and variance accounts (tax reserves as discussed in Exhibit D6-1-1).

Ontario Capital taxes have been eliminated as of July 1, 2010.

5.0 2011 BUDGET TO 2010 ACTUAL

PILs decrease approximately $5.5M due to lower taxable income, differences between tax and book treatment of certain costs, and a further 2.5% reduction in scheduled corporate tax rate reductions.

Ontario Capital taxes have been eliminated as of July 1, 2010.

6.0 2012 FORECAST TO 2011 BUDGET

PILs decrease approximately $2.0M due to lower taxable income, differences between tax and book treatment of certain costs, and a further 2% reduction in scheduled corporate tax rate reductions.

Canada Revenue Agency / Agence du revenu du Canada

T2 CORPORATION INCOME TAX RETURN

200

PIL FILING

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Ontario (for tax years ending before 2009), Quebec, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see **www.cra.gc.ca** or Guide T4012, *T2 Corporation – Income Tax Guide*.

055 **Do not use this area**

COPY

Identification

Business Number (BN) 001 86339 1363 RC0001

Corporation's name
002 Hydro Ottawa Limited

Address of head office
Has this address changed since the last time you filed your T2 return? 010 1 Yes [ ] 2 No [X]
(If **yes**, complete lines 011 to 018)
011 3025 Albion Road North
012 P.O. Box 8700
City: 015 Ottawa
Province, territory, or state: 016 ON
Country (other than Canada): 017
Postal code/Zip code: 018 K1G 3S4

Mailing address (if different from head office address)
Has this address changed since the last time you filed your T2 return? 020 1 Yes [ ] 2 No [X]
(If **yes**, complete lines 021 to 028)
021 c/o
022
023
City: 025
Province, territory, or state: 026
Country (other than Canada): 027
Postal code/Zip code: 028

Location of books and records
Has the location of books and records changed since the last time you filed your T2 return? 030 1 Yes [ ] 2 No [X]
(If **yes**, complete lines 031 to 038)
031 3025 Albion Road North
032 P.O. Box 8700
City: 035 Ottawa
Province, territory, or state: 036 ON
Country (other than Canada): 037
Postal code/Zip code: 038 K1G 3S4

040 Type of corporation at the end of the tax year

1 [X] Canadian-controlled private corporation (CCPC)
2 [ ] Other private corporation
3 [ ] Public corporation
4 [ ] Corporation controlled by a public corporation
5 [ ] Other corporation (specify, below)

If the type of corporation changed during the tax year, provide the effective date of the change. 043 YYYY MM DD

To which tax year does this return apply?
Tax year start: 060 2008-01-01 YYYY MM DD
Tax year-end: 061 2008-12-31 YYYY MM DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? 063 1 Yes [ ] 2 No [X]
If **yes**, provide the date control was acquired 065 YYYY MM DD

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? 066 1 Yes [ ] 2 No [X]

Is the corporation a professional corporation that is a member of a partnership? 067 1 Yes [ ] 2 No [X]

Is this the first year of filing after:
Incorporation? 070 1 Yes [ ] 2 No [X]
Amalgamation? 071 1 Yes [ ] 2 No [X]
If **yes**, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 1 Yes [ ] 2 No [X]
If **yes**, complete and attach Schedule 24.

Is this the final tax year before amalgamation? 076 1 Yes [ ] 2 No [X]

Is this the final return up to dissolution? 078 1 Yes [ ] 2 No [X]

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada?
080 1 Yes [X] 2 No [ ] If **no**, give the country of residence on line 081 and complete and attach Schedule 97.
081

Is the non-resident corporation claiming an exemption under an income tax treaty? 082 1 Yes [ ] 2 No [X]
If **yes**, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:
085
1 [ ] Exempt under paragraph 149(1)(e) or (l)
2 [ ] Exempt under paragraph 149(1)(j)
3 [ ] Exempt under paragraph 149(1)(t)
4 [ ] Exempt under other paragraphs of section 149

Do not use this area

091	092	093	094	095	096
100					

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.
Schedules – Answer the following questions. For each *Yes* response, **attach** to the T2 return the schedule that applies.

		Yes	Schedule
Is the corporation related to any other corporations?	150	X	9
Is the corporation an associated CCPC?	160	X	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161		49
Does the corporation have any non-resident shareholders?	151		19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162		11
If you answered **yes** to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163		44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164		14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165	X	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166		T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167		T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168		22
Did the corporation have any foreign affiliates during the year?	169		25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal *Income Tax Regulations*?	170		29
Has the corporation had any non-arm's length transactions with a non-resident?	171		T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	X	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172		
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	X	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	202	X	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	X	3
Is the corporation claiming any type of losses?	204		4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205		5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206		6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax?	207		7
Does the corporation have any property that is eligible for capital cost allowance?	208	X	8
Does the corporation have any property that is eligible capital property?	210	X	10
Does the corporation have any resource-related deductions?	212		12
Is the corporation claiming reserves of any kind?	213	X	13
Is the corporation claiming a patronage dividend deduction?	216		16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217		17
Is the corporation an investment corporation or a mutual fund corporation?	218		18
Is the corporation carrying on business in Canada as a non-resident corporation?	220		20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221		21
Does the corporation have any Canadian manufacturing and processing profits?	227		27
Is the corporation claiming an investment tax credit?	231	X	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232		T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000?	233	X	
Is the total taxable capital employed in Canada of the corporation and its associated corporations over $10,000,000?	234	X	
Is the corporation claiming a surtax credit?	237		37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238		38
Is the corporation claiming a Part I tax credit?	242		42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243		43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244		45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249		46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250		39
Is the corporation claiming a Canadian film or video production tax credit refund?	253		T1131
Is the corporation claiming a film or video production services tax credit refund?	254		T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255		92

Attachments – continued from page 2

		Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
Did the corporation have any controlled foreign affiliates?	258		T1134-B
Did the corporation own specified foreign property in the year with a cost amount over $100,000?	259		T1135
Did the corporation transfer or loan property to a non-resident trust?	260		T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	X	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266		T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267		T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	X	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269		54

Additional information

Is the corporation inactive?	280	1 Yes	2 No X
Has the major business activity changed since the last return was filed? (enter **yes** for first-time filers)	281	1 Yes	2 No X

What is the corporation's major business activity? 282
(Only complete if **yes** was entered at line 281)

If the major business activity involves the resale of goods, show whether it is wholesale or retail 283 1 Wholesale 2 Retail

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

284	DIST. OF ELECTRICITY	285	100.000 %
286		287	%
288		289	%

Did the corporation immigrate to Canada during the tax year?	291	1 Yes	2 No X
Did the corporation emigrate from Canada during the tax year?	292	1 Yes	2 No X
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes	2 No

If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible 294 (YYYY MM DD)

If the corporation's major business activity is construction, did you have any subcontractors during the tax year? 295 1 Yes 2 No

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI.		300		38,017,164 A
Deduct: Charitable donations from Schedule 2	311	67,292		
Gifts to Canada, a province, or a territory from Schedule 2	312			
Cultural gifts from Schedule 2	313			
Ecological gifts from Schedule 2	314			
Gifts of medicine from Schedule 2	315			
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320			
Part VI.1 tax deduction *	325			
Non-capital losses of previous tax years from Schedule 4	331			
Net capital losses of previous tax years from Schedule 4	332			
Restricted farm losses of previous tax years from Schedule 4	333			
Farm losses of previous tax years from Schedule 4	334			
Limited partnership losses of previous tax years from Schedule 4	335			
Taxable capital gains or taxable dividends allocated from a central credit union	340			
Prospector's and grubstaker's shares	350			
Subtotal		67,292	▶	67,292 B
Subtotal (amount A **minus** amount B) (if negative, enter "0")				37,949,872 C
Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions		355		D
Taxable income (amount C **plus** amount D)		360		37,949,872
Income exempt under paragraph 149(1)(t)		370		
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 **minus** line 370)				37,949,872 Z

* This amount is equal to 3 times the Part VI.1 tax payable at line 724.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7 . . . . . 400 38,017,164 A

Taxable income from line 360, **minus** 10/3 of the amount on line 632*, **minus** 3 times the amount on line 636**, and **minus** any amount that, because of federal law, is exempt form Part I tax . . . . . 405 37,949,872 B

Calculation of the business limit:

For all CCPCs, calculate the amount at line 4 below.

400,000 x (Number of days in the tax year after 2006 and before 2009 / Number of days in the tax year) 366/366 = ... 400,000 1

500,000 x (Number of days in the tax year after 2008 / Number of days in the tax year) ___/366 = ... ___ 2

Add amounts at lines 1 and 2 400,000 4

Business limit (see notes 1 and 2 below) . . . . . 410 400,000 C

Notes:
1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C 400,000 x 415 *** 1,301,489 / 11,250 D = ... 46,275,164 E

Reduced business limit (amount C **minus** amount E) (if negative, enter "0") . . . . . 425 ___ F

Small business deduction

Amount A, B, C, or F whichever is the least ___ x (Number of days in the tax year before January 1, 2008 / Number of days in the tax year) ___/366 x 16 % = ___ 5

Amount A, B, C, or F whichever is the least ___ x (Number of days in the tax year after December 31, 2007 / Number of days in the tax year) 366/366 x 17 % = ___ 6

Total of amounts 5 and 6 – enter on line 9 430 ___ G

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

*** **Large corporations**

- If the corporation is not associated with any corporations in both the current and the previous tax years, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **prior year** minus $10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **current year** minus $10,000,000) x 0.225%
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

Resource deduction

Taxable resource income [as defined in subsection 125.11(1)] . . . . . 435 ___ H

Amount H ___ x (Number of days in the tax year in 2006 / Number of days in the tax year) ___/366 x 5 % = ___ I

Amount H ___ x (Number of days in the tax year in 2007 / Number of days in the tax year) ___/366 x 7 % = ___ J

Note: Resource deduction is no longer available for tax years starting after December 31, 2006.

Resource deduction – Total of amounts I and J . . . . . 438 ___ K
Enter amount K on line 10.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from line 360		37,949,872 A
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		B
Amount QQ from Part 13 of Schedule 27		C
Taxable resource income from line 435		D
Amount used to calculate the credit union deduction from Schedule 17		E
Amount from line 400, 405, 410, or 425, whichever is the least		F
Aggregate investment income from line 440		G
Total of amounts B, C, D, E, F, and G	▶	H
Amount A **minus** amount H (if negative, enter "0")		37,949,872 I

Amount I	37,949,872	x	Number of days in the tax year before January 1, 2008 / Number of days in the tax year	366	x 7 %	=	J
Amount I	37,949,872	x	Number of days in the tax year after December 31, 2007, and before January 1, 2009 / Number of days in the tax year	366 / 366	x 8.5 %	=	3,225,739 K
Amount I	37,949,872	x	Number of days in the tax year after December 31, 2008, and before January 1, 2010 / Number of days in the tax year	366	x 9 %	=	L
Amount I	37,949,872	x	Number of days in the tax year after December 31, 2009, and before January 1, 2011 / Number of days in the tax year	366	x 10 %	=	L1

General tax reduction for Canadian-controlled private corporations – Total of amounts J, K, L, and L1 . . . . . 3,225,739 M
Enter amount M on line 638.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, or a mutual fund corporation, and for tax years starting after May 1, 2006, any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from line 360 (for tax years starting after May 1, 2006, amount Z)		N
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		O
Amount QQ from Part 13 of Schedule 27		P
Taxable resource income from line 435		Q
Amount used to calculate the credit union deduction from Schedule 17		R
Total of amounts O, P, Q, and R	▶	S
Amount N **minus** amount S (if negative, enter "0")		T

Amount T		x	Number of days in the tax year before January 1, 2008 / Number of days in the tax year	366	x 7 %	=	U
Amount T		x	Number of days in the tax year after December 31, 2007, and before January 1, 2009 / Number of days in the tax year	366 / 366	x 8.5 %	=	V
Amount T		x	Number of days in the tax year after December 31, 2008, and before January 1, 2010 / Number of days in the tax year	366	x 9 %	=	W
Amount T		x	Number of days in the tax year after December 31, 2009, and before January 1, 2011 / Number of days in the tax year	366	x 10 %	=	W1

General tax reduction – Total of amounts U, V, W, and W1 X
Enter amount X on line 639.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7 . . . . . 440 _____ x 26 2 / 3 % = _____ A

Foreign non-business income tax credit from line 632 . . . . . _____

Deduct:

Foreign investment income from Schedule 7 . . . . . 445 _____ x 9 1 / 3 % = _____

(if negative, enter "0") _____ ▶ _____ B

Amount A **minus** amount B (if negative, enter "0") . . . . . _____ C

Taxable income from line 360 37,949,872

Deduct:

Amount from line 400, 405, 410, or 425, whichever is the least . . . . . _____

Foreign non-business income tax credit from line 632 . . . . . _____ x 25 / 9 = _____

Foreign business income tax credit from line 636 . . . . . _____ x 3 = _____

_____ ▶ _____

37,949,872

x 26 2 / 3 % = 10,119,966 D

Part I tax payable minus investment tax credit refund (line 700 **minus** line 780) 7,374,454

Deduct: Corporate surtax from line 600 . . . . . _____

Net amount . . . . . 7,374,454 ▶ 7,374,454 E

Refundable portion of Part I tax – Amount C, D, or E, whichever is the least . . . . . 450 _____ F

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year 460 8,653

Deduct: Dividend refund for the previous tax year 465 8,653

_____ ▶ _____ G

Add the total of:

Refundable portion of Part I tax from line 450 above . . . . . _____

Total Part IV tax payable from Schedule 3 . . . . . _____

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation . . . . . 480 _____

_____ ▶ _____ H

Refundable dividend tax on hand at the end of the tax year – Amount G **plus** amount H . . . . . 485 _____

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 of Schedule 3 . . . . . 14,000,000 x 1 / 3 4,666,667 I

Refundable dividend tax on hand at the end of the tax year from line 485 above . . . . . _____ J

Dividend refund – Amount I or J, whichever is less (enter this amount on line 784) . . . . . _____

Part I tax

Base amount of Part I tax – Taxable income (line 360 or amount Z, whichever applies) **multiplied** by 38.00 % . . . . . 550 14,420,951 A

Corporate surtax calculation

Base amount from line A above	14,420,951	1
Deduct:		
10 % of taxable income (line 360 or amount Z, whichever applies)	3,794,987	2
Investment corporation deduction from line 620 below		3
Federal logging tax credit from line 640 below		4
Federal qualifying environmental trust tax credit from line 648 below		5
For a mutual fund corporation or an investment corporation throughout the tax year, enter amount a, b, or c below on line 6, whichever is the least:		
28.00 % of taxable income from line 360	a	
28.00 % of taxed capital gains	b	6
Part I tax otherwise payable (line A **plus** lines C and D **minus** line F)	c	
Total of lines 2 to 6	3,794,987	7
Net amount (line 1 **minus** line 7)	10,625,964	8

Corporate surtax*

Line 8 10,625,964 x (Number of days in the tax year before January 1, 2008 / Number of days in the tax year) ____ / 366 x 4 % = 600 ____ B

* The corporate surtax is zero effective January 1, 2008.

Recapture of investment tax credit from Schedule 31 . . . . . 602 ____ C

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income (if it was a CCPC throughout the tax year)

Aggregate investment income from line 440			i
Taxable income from line 360	37,949,872		
Deduct:			
Amount from line 400, 405, 410, or 425, whichever is the least			
Net amount	37,949,872 ▶	37,949,872	ii

Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i or ii . . . . . 604 ____ D

Subtotal (**add** lines A, B, C, and D) 14,420,951 E

Deduct:

Small business deduction from line 430			9	
Federal tax abatement	608	3,794,987		
Manufacturing and processing profits deduction from Schedule 27	616			
Investment corporation deduction	620			
Taxed capital gains 624				
Additional deduction – credit unions from Schedule 17	628			
Federal foreign non-business income tax credit from Schedule 21	632			
Federal foreign business income tax credit from Schedule 21	636			
Resource deduction from line 438			10	
General tax reduction for CCPCs from amount M	638	3,225,739		
General tax reduction from amount X	639			
Federal logging tax credit from Schedule 21	640			
Federal political contribution tax credit	644			
Federal political contributions 646				
Federal qualifying environmental trust tax credit	648			
Investment tax credit from Schedule 31	652	25,771		
	Subtotal	7,046,497 ▶		7,046,497 F

Part I tax payable – Line E **minus** line F . . . . . 7,374,454 G
Enter amount G on line 700.

Summary of tax and credits

Federal tax

Part I tax payable	700	7,374,454
Part I.3 tax payable from Schedule 33, 34, or 35	704	
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		7,374,454

Add provincial or territorial tax:

Provincial or territorial jurisdiction 750 ON
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Ontario [for tax years ending before 2009], Quebec, and Alberta)	760	
Provincial tax on large corporations (New Brunswick and Nova Scotia)	765	
Total tax payable	770	7,374,454 A

Deduct other credits:

Investment tax credit refund from Schedule 31	780		
Dividend refund	784		
Federal capital gains refund from Schedule 18	788		
Federal qualifying environmental trust tax credit refund	792		
Canadian film or video production tax credit refund (Form T1131)	796		
Film or video production services tax credit refund (Form T1177)	797		
Tax withheld at source	800		
Total payments on which tax has been withheld	801		
Provincial and territorial capital gains refund from Schedule 18	808		
Provincial and territorial refundable tax credits from Schedule 5	812		
Tax instalments paid	840	7,374,454	
Total credits	890	7,374,454	7,374,454 B

Refund code 894 Overpayment

Balance (line Aminus line B)

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of $2 or less.

Balance unpaid

Enclosed payment 898

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information 910 Branch number

914 Institution number 918 Account number

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? 896 1 Yes ☐ 2 No ☒

Certification

I, 950 Grue (Last name in block letters) 951 Mike (First name in block letters) 954 Treasurer (Position, office, or rank)

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this tax year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

955 2009/06/22 Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation

956 (613) 738-5499 Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below 957 1 Yes ☒ 2 No ☐

958 Name in block letters

959 Telephone number

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering **1** for English or **2** for French.
Indiquez votre langue de correspondance en inscrivant **1** pour anglais ou **2** pour français.

990 1

Schedule of Instalment Remittances

Name of corporation contact Mike Grue
Telephone number (613) 738-5499

Effective interest date	Description (instalment remittance, split payment, assessed credit)	Amount of credit
		7,374,454
	Total amount of instalments claimed (carry the result to line 840 of the T2 Return)	7,374,454 A
	Total instalments credited to the taxation year per T9	7,374,454 B

Transfer

Account number	Taxation year end	Amount	Effective interest date	Description
From:				
To:				
From:				
To:				
From:				
To:				
From:				
To:				
From:				
To:				

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 100

Form identifier 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

Balance sheet information

Account	Description	GIFI		Current year	Prior year
Assets					
	Total current assets	1599	+	134,311,000	151,671,000
	Total tangible capital assets	2008	+	951,714,000	477,030,000
	Total accumulated amortization of tangible capital assets	2009	–	456,982,000	
	Total intangible capital assets	2178	+		
	Total accumulated amortization of intangible capital assets	2179	–		
	Total long-term assets	2589	+	13,046,000	13,378,000
	* Assets held in trust	2590	+		
	Total assets (mandatory field)	2599	=	642,089,000	642,079,000
Liabilities					
	Total current liabilities	3139	+	121,255,000	124,639,000
	Total long-term liabilities	3450	+	296,927,000	301,321,000
	* Subordinated debt	3460	+		
	* Amounts held in trust	3470	+		
	Total liabilities (mandatory field)	3499	=	418,182,000	425,960,000
Shareholder equity					
	Total shareholder equity (mandatory field)	3620	+	223,907,000	216,119,000
	Total liabilities and shareholder equity	3640	=	642,089,000	642,079,000
Retained earnings					
	Retained earnings/deficit – end (mandatory field)	3849	=	56,826,000	49,038,000

* Generic item

Current Assets

SCHEDULE 100

Form identifier 1599

Account	Description	GIFI		Current year	Prior year
Cash and deposits					
	* Cash and deposits	1000			3,432,000
	Cash and deposits		+		3,432,000
Accounts receivable					
	* Accounts receivable	1060		124,088,000	137,753,000
	Accounts receivable		+	124,088,000	137,753,000
Inventories					
	* Inventories	1120		6,512,000	7,884,000
	Inventories		+	6,512,000	7,884,000
Other current assets					
Reg Ass	* Other current assets	1480		3,039,000	1,745,000
	Prepaid expenses	1484		672,000	857,000
	Other current assets		+	3,711,000	2,602,000
	Total current assets	1599	=	134,311,000	151,671,000

* Generic item

Tangible Capital Assets and Accumulated Amortization

SCHEDULE 100

Form identifier 2008/2009

Account	Description	GIFI		Tangible capital assets		Accumulated amortization	Prior year
Land							
	Land improvements	1601	+	6,268,000			
	Accumulated amortization of land improvements	1602			–	917,000	
	Total			6,268,000		917,000	
Buildings							
	* Buildings	1680	+	62,774,000			
	*Accumulated amortization of buildings	1681			–	14,726,000	
	Total			62,774,000		14,726,000	
Machinery, equipment, furniture and fixtures							
	* Machinery, equipment, furniture, and fixtures	1740	+	69,170,000			
	*Accumulated amortization of machinery, equipment, furniture, and fixtures	1741			–	35,155,000	
	Total			69,170,000		35,155,000	
Other tangible capital assets							
	* Other tangible capital assets	1900	+	794,388,000			477,030,000
	*Accumulated amortization of other tangible capital assets	1901			–	406,184,000	
	Other capital assets under construction	1920	+	19,114,000			
	Total			813,502,000		406,184,000	
	Total tangible capital assets	2008	=	951,714,000			477,030,000
	Total accumulated amortization of tangible capital assets	2009			=	456,982,000	

* Generic item

Long-term Assets

SCHEDULE 100

Form identifier 2589

Account	Description	GIFI		Current year	Prior year
Other long-term assets					
	* Other long-term assets	2420		13,046,000	13,118,000
	Other deferred items/charges	2424			260,000
	Other long-term assets		+	13,046,000	13,378,000
	Total long-term assets	2589	=	13,046,000	13,378,000

* Generic item

Current Liabilities

SCHEDULE 100

Form identifier 3139

Account	Description	GIFI		Current year	Prior year
Amounts payable and accrued liabilities					
	* Amounts payable and accrued liabilities	2620		118,953,000	121,510,000
	Amounts payable and accrued liabilities		+	118,953,000	121,510,000
	* Taxes payable	2680	+	463,000	3,129,000
Short-term debt					
	* Short-term debt	2700		134,000	
	Short-term debt		+	134,000	
Other current liabilities					
Reg Lia	* Other current liabilities	2960		1,705,000	
	Other current liabilities		+	1,705,000	
	Total current liabilities	3139	=	121,255,000	124,639,000

* Generic item

Long-term Liabilities

SCHEDULE 100

Form identifier 3450

Account	Description	GIFI		Current year	Prior year
Long-term debt					
	* Long-term debt	3140		282,185,000	282,185,000
	Long-term debt		+	282,185,000	282,185,000
Other long-term liabilities					
	* Other long-term liabilities	3320		14,742,000	19,136,000
	Other long-term liabilities		+	14,742,000	19,136,000
	Total long-term liabilities	3450	=	296,927,000	301,321,000

* Generic item

Shareholder Equity

SCHEDULE 100

Form identifier 3620

Account	Description	GIFI		Current year	Prior year
	* Common shares	3500	+	167,081,000	167,081,000
	* Retained earnings/deficit	3600	+	56,826,000	49,038,000
	Total shareholder equity	3620	=	223,907,000	216,119,000

* Generic item

Retained Earnings/Deficit

SCHEDULE 100

Form identifier 3849

Account	Description	GIFI		Current year	Prior year
	* Retained earnings/deficit – start	3660	+	49,038,000	52,399,000
	* Net income/loss	3680	+	21,788,000	18,639,000
Dividends declared					
	* Dividends declared	3700		14,000,000	22,000,000
	Dividends declared		–	14,000,000	22,000,000
	Retained earnings/deficit – end	3849	=	56,826,000	49,038,000

* Generic item

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 125

Form identifier 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

Income statement information

Description	GIFI

Operating name 0001
Description of the operation . . 0002
Sequence Number 0003 01

Account	Description	GIFI		Current year	Prior year
Income statement information					
	Total sales of goods and services	8089	+	692,894,000	681,549,000
	Cost of sales	8518	–	544,192,000	548,081,000
	Gross profit/loss	8519	=	148,702,000	133,468,000
	Cost of sales	8518	+	544,192,000	548,081,000
	Total operating expenses	9367	+	114,444,000	100,862,000
	Total expenses (mandatory field)	9368	=	658,636,000	648,943,000
	Total revenue (mandatory field)	8299	+	692,894,000	681,549,000
	Total expenses (mandatory field)	9368	–	658,636,000	648,943,000
	Net non-farming income	9369	=	34,258,000	32,606,000
Farming income statement information					
	Total farm revenue (mandatory field)	9659	+		
	Total farm expenses (mandatory field)	9898	–		
	Net farm income	9899	=		
	Net income/loss before taxes and extraordinary items	9970	=	34,258,000	32,606,000
Extraordinary items and income (linked to Schedule 140)					
	Extraordinary item(s)	9975	–		
	Legal settlements	9976	–		
	Unrealized gains/losses	9980	+		
	Unusual items	9985	–		
	Current income taxes	9990	–	12,470,000	13,967,000
	Deferred income tax provision	9995	–		
	Net income/loss after taxes and extraordinary items (mandatory field)	9999	=	21,788,000	18,639,000

Revenue

SCHEDULE 125

Form identifier 8299

Account	Description	GIFI		Current year	Prior year
	* Trade sales of goods and services	8000	+	692,894,000	681,549,000
	Total sales of goods and services	8089	=	692,894,000	681,549,000
	Total revenue	8299	=	692,894,000	681,549,000

* Generic item

Cost of Sales

SCHEDULE 125

Form identifier 8518

Account	Description	GIFI		Current year	Prior year
	* Purchases/cost of materials	8320	+	544,192,000	548,081,000
	Cost of sales	8518	=	544,192,000	548,081,000

* Generic item

Operating Expenses

SCHEDULE 125

Form identifier 9367

Account	Description	GIFI		Current year	Prior year
	* Amortization of tangible assets	8670	+	39,480,000	37,552,000
Interest paid (financial institutions)					
	* Interest paid (financial institutions)	8740		14,050,000	13,697,000
	Interest paid (financial institutions)		+	14,050,000	13,697,000
Business taxes, licences, and memberships					
	* Business taxes, licences, and memberships	8760		914,000	834,000
	Business taxes, licences, and memberships		+	914,000	834,000
Other expenses					
	* Other expenses	9270		60,000,000	48,779,000
	Other expenses		+	60,000,000	48,779,000
	Total operating expenses	9367	=	114,444,000	100,862,000

* Generic item

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 141

NOTES CHECKLIST

Corporation's name	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant") who prepared or reported on the financial statements.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI) for Corporations* and Guide T4012, *T2 Corporation – Income Tax Guide*.
- Complete this schedule, and include it with your T2 return along with the other GIFI schedules.

If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

Part 1 – Information on the accountant preparing or reporting on the financial statements

Does the accountant have a professional designation?	095	1 Yes	X	2 No	
Is the accountant connected* with the corporation?	097	1 Yes		2 No	X

* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

Note: If the accountant does not have a professional designation **or** is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

Part 2 – Type of involvement with the financial statements

Choose the option that represents the highest level of involvement of the accountant:

	198	
Completed an auditor's report	1	X
Completed a review engagement report	2	
Conducted a compilation engagement	3	

Part 3 – Reservations

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation?	099	1 Yes		2 No	X

Part 4 – Other information

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options:

	110	
Prepared the tax return (financial statements prepared by client)	1	
Prepared the tax return and the financial information contained therein (financial statements have not been prepared)	2	

Were notes to the financial statements prepared?	101	1 Yes	X	2 No	
If **yes**, complete lines 102 to 107 below:					
Are any values presented at other than cost?	102	1 Yes		2 No	X
Has there been a change in accounting policies since the last return?	103	1 Yes		2 No	X
Are subsequent events mentioned in the notes?	104	1 Yes		2 No	X
Is re-evaluation of asset information mentioned in the notes?	105	1 Yes		2 No	X
Is contingent liability information mentioned in the notes?	106	1 Yes	X	2 No	
Is information regarding commitments mentioned in the notes?	107	1 Yes	X	2 No	
Does the corporation have investments in joint venture(s) or partnership(s)?	108	1 Yes		2 No	X
If **yes**, complete line 109 below:					
Are you filing financial statements of the joint venture(s) or partnership(s)?	109	1 Yes		2 No	

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NET INCOME (LOSS) FOR INCOME TAX PURPOSES

SCHEDULE 1

Corporation's name	Business Number	Tax year end (Year Month Day)
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 *Corporation Income Tax Guide*.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Net income (loss) after taxes and extraordinary items per financial statements				21,788,000 A
Add:				
Provision for income taxes – current	101	12,470,000		
Interest and penalties on taxes	103	338		
Amortization of tangible assets	104	39,480,000		
Charitable donations and gifts from Schedule 2	112	67,292		
Non-deductible meals and entertainment expenses	121	105,736		
Tax reserves deducted in prior year from Schedule 13	125	7,947,000		
Reserves from financial statements – balance at the end of the year	126	5,356,521		
Subtotal of additions		65,426,887 ▶		65,426,887
Other additions:				
Miscellaneous other additions:				
600 Employee future benefit per Financial Statements	290	598,302		
601 12(1)(g) inclusion	291	2,025,752		
602 Apprenticeship Job Creation Tax Credit Claimed in 2007	292	32,000		
Ontario Specified Tax Credits 83,200				
Total 83,200	293	83,200		
604				
Subtotal of other additions	199	2,739,254 ▶		2,739,254
Total additions	500	68,166,141 ▶		68,166,141
Deduct:				
Gain on disposal of assets per financial statements	401	206,414		
Capital cost allowance from Schedule 8	403	40,389,095		
Cumulative eligible capital deduction from Schedule 10	405	101,708		
Tax reserves claimed in current year from Schedule 13	413	3,047,144		
Reserves from financial statements – balance at the beginning of the year	414	7,177,000		
Subtotal of deductions		50,921,361 ▶		50,921,361
Other deductions:				
Miscellaneous other deductions:				
700 Actual employee benefits paid	390	328,644		
701 Allowance for Funds Used During Construction	391	686,972		
704				
Total	394			
Subtotal of other deductions	499	1,015,616 ▶		1,015,616
Total deductions	510	51,936,977 ▶		51,936,977
Net income (loss) for income tax purposes – enter on line 300 of the T2 return				38,017,164

* For reference purposes only

T2 SCH 1 E (08)

Canada

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 2

CHARITABLE DONATIONS AND GIFTS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- For use by corporations to claim any of the following:
  - charitable donations;
  - gifts to Canada, a province, or a territory;
  - gifts of certified cultural property;
  - gifts of certified ecologically sensitive land; or
  - additional deduction for gifts of medicine.
- The donations and gifts are eligible for a five-year carryforward.
- Use this schedule to show a credit transfer following an amalgamation or the wind-up of a subsidiary as described under subsections 87(1) and 88(1) of the *Income Tax Act*.
- For donations and gifts made after March 22, 2004, subsection 110.1(1.2) of the *Income Tax Act* provides as follows:
  - Where a particular corporation has undergone an acquisition of control, for tax years that end on or after the acquisition of control, no corporation can claim a deduction for a gift made by the particular corporation to a qualified donee before the acquisition of control
  - If a particular corporation makes a gift to a qualified donee pursuant to an arrangement under which both the gift and the acquisition of control is expected, no corporation can claim a deduction for the gift unless the person acquiring control of the particular corporation is the qualified donee.
- Under proposed changes, the eligible amount of a charitable gift is the amount by which the fair market value of the gift exceeds the amount of an advantage, if any, for the gift.
- Under proposed changes, a gift of medicine made after March 18, 2007, to qualifying organizations for activities outside of Canada, may be eligible for an additional deduction if the gift is an eligible medical gift. This additional deduction is calculated in Part 6.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation – Income Tax Guide*.

Part 1 – Charitable donations

Charity/Recipient	Amount ($100 or more only)
Montford Hospital Foundation	327
Friends of Hospice Ottawa	100
Southern Victoria Cancer Assistance Fund	100
Ottawa Catholic School Board	500
Canadian Cancer Society	100
Bytown Brigantine Inc	500
Centraide	65,665
Subtotal	67,292
Add: Total donations of less than $100 each	
Total donations in current tax year	67,292

		Federal	Quebec	Alberta
Charitable donations at the end of the previous tax year				
Deduct: Charitable donations expired after five tax years	239			
Charitable donations at the beginning of the tax year	240			
Add:				
Charitable donations transferred on an amalgamation or the wind-up of a subsidiary	250			
Total current-year charitable donations made (enter this amount on line 112 of Schedule 1) 67,292	210			
Subtotal (line 250 **plus** line 210)		67,292	67,292	67,292
Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004)	255			
Total charitable donations available		67,292 A	67,292	67,292
Deduct: Amount applied against taxable income (cannot be more than amount K in Part 2) (enter this amount on line 311 of the T2 return)	260	67,292	67,292	67,292
Charitable donations closing balance	280			

Amounts carried forward – Charitable donations

Year of origin:		Federal	Quebec	Alberta
1st prior year	2007			
2nd prior year	2006			
3rd prior year	2005			
4th prior year	2004			
5th prior year	2003			
6th prior year *	2002			
Total (to line A)				

* These donations expired in the current year.

Part 2 – Calculation of the maximum allowable deduction for charitable donations

Net income for tax purposes* **multiplied** by 75 % ..... 28,512,873 B

Taxable capital gains arising in respect of gifts of capital property included in Part 1 ** 225 ____ C

Taxable capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01) ..... 227 ____ D

The amount of the recapture of capital cost allowance in respect of charitable gifts ..... 230 ____

Proceeds of disposition, less outlays and expenses ** ..... ____ E

Capital cost ** ..... ____ F

Amount E or F, whichever is less ..... 235 ____

Amount on line 230 or 235, whichever is less ..... ____ G

Subtotal (**add** amounts C, D, and G) ____ H

Amount H **multiplied** by 25 % ____ I

Subtotal (amount B**plus** amount I) 28,512,873 J

Maximum allowable deduction for charitable donations (enter amount A from Part 1, amount J, or net income for tax purposes, whichever is less) ..... 67,292 K

* For credit unions, this amount is before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.

** This amount must be prorated by the following calculation: eligible amount of the gift **divided by** the proceeds of disposition of the gift.

Part 3 – Gifts to Canada, a province, or a territory

Gifts to Canada, a province, or a territory at the end of the previous tax year .....

Deduct: Gifts to Canada, a province, or a territory expired after five tax years ... 339 ____

Gifts to Canada, a province, or a territory at the beginning of the tax year ..... 340 ____ ▶

Add: Gifts to Canada, a province, or a territory transferred on an amalgamation or the windup of a subsidiary ..... 350 ____

Total current-year gifts made to Canada, a province, or a territory * ..... 310 ____

Subtotal (line 350**plus** line 310)

Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004) ..... 355 ____

Total gifts to Canada, a province, or a territory available .....

Deduct: Amount applied against taxable income (enter this amount on line 312 of the T2 return). ..... 360 ____

Gifts to Canada, a province, or a territory closing balance ..... 380 ____

* Not applicable for gifts made after February 18, 1997, unless a written agreement was made before this date. If no written agreement exists, enter the amount on line 210 and complete Part 2.

Part 4 – Gifts of certified cultural property

		Federal	Quebec	Alberta
Gifts of certified cultural property at the end of the previous tax year				
Deduct: Gifts of certified cultural property expired after five tax years	439			
Gifts of certified cultural property at the beginning of the tax year	440			
Add: Gifts of certified cultural property transferred on an amalgamation or the windup of a subsidiary	450			
Total current-year gifts of certified cultural property	410			
Subtotal (line 450 **plus** line 410)				
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	455			
Total gifts of certified cultural property available				
Deduct: Amount applied against taxable income (enter this amount on line 313 of the T2 return)	460			
Gifts of certified cultural property closing balance	480			

Amount carried forward – Gifts of certified cultural property

Year of origin:		Federal	Quebec	Alberta
1st prior year	2007			
2nd prior year	2006			
3rd prior year	2005			
4th prior year	2004			
5th prior year	2003			
6th prior year *	2002			
Total				

* These donations expired in the current year.

Part 5 – Gifts of certified ecologically sensitive land

		Federal	Quebec	Alberta
Gifts of certified ecologically sensitive land at the end of the previous tax year				
Deduct: Gifts of certified ecologically sensitive land expired after five tax years	539			
Gifts of certified ecologically sensitive land at the beginning of the tax year	540			
Add: Gifts of certified ecologically sensitive land transferred on an amalgamation or the windup of a subsidiary	550			
Total current-year gifts of certified ecologically sensitive land	510			
Subtotal (line 550 **plus** line 510)				
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	555			
Total gifts of certified ecologically sensitive land available				
Deduct: Amount applied against taxable income (enter this amount on line 314 of the T2 return)	560			
Gifts of certified ecologically sensitive land closing balance	580			

Amounts carried forward – Gifts of certified ecologically sensitive land

Year of origin:		Federal	Quebec	Alberta
1st prior year	2007			
2nd prior year	2006			
3rd prior year	2005			
4th prior year	2004			
5th prior year	2003			
6th prior year *	2002			
Total				

* These donations expired in the current year.

Part 6 – Additional deduction for gifts of medicine

		Federal	Quebec	Alberta
Additional deduction for gifts of medicine at the end of the previous tax year				
Deduct: Additional deduction for gifts of medicine expired after five tax years	639			
Additional deduction for gifts of medicine at the beginning of the tax year	640			
Add: Additional deduction for gifts of medicine transferred on an amalgamation or the wind-up of a subsidiary	650			
Additional deduction for gifts of medicine for the current year:				
Proceeds of disposition	602	1	1	1
Cost of gifts of medicine	601	2	2	2
Subtotal (line 1 **minus** line 2)		3	3	3
Line 3 **multiplied** by 50 %		4	4	4
Eligible amount of gifts	600	5	5	5

Federal
A _____ x (B _____ / C) = Additional deduction for gifts of medicine for the current year 610 _____

Quebec
A _____ x (B _____ / C) = Additional deduction for gifts of medicine for the current year _____

Alberta
A _____ x (B _____ / C) = Additional deduction for gifts of medicine for the current year _____

where:
A is the **lesser** of line 2 and line 4
B is the eligible amount of gifts (line 600)
C is the proceeds of disposition (line 602)

		Federal	Quebec	Alberta
Subtotal (line 650 **plus** line 610)				
Deduct: Adjustment for an acquisition of control	655			
Total additional deduction for gifts of medicine available				
Deduct: Amount applied against taxable income (enter this amount on line 315 of the T2 return)	660			
Additional deduction for gifts of medicine closing balance	680			

Amounts carried forward – Additional deduction for gifts of medicine

Year of origin:		Federal	Quebec	Alberta
1st prior year	2007			
2nd prior year	2006			
3rd prior year	2005			
4th prior year	2004			
5th prior year	2003			
6th prior year *	2002			
Total				

* These donations expired in the current year.

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DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND PART IV TAX CALCULATION

SCHEDULE 3

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- This schedule is for the use of any corporation to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
  - taxable dividends paid for purposes of a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a taxation year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the sections about Schedule 3 in the *T2 Corporation Income Tax Guide*.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- "1" under column B if the payer corporation is connected.
- Enter in column F1, the amount of dividends received reported in column 240 that are eligible.
- Under column F2, enter the code that applies to the deductible taxable dividend.

Part 1 – Dividends received during the taxation year

Do not include dividends received from foreign non-affiliates.

		Complete if payer corporation is connected			
Name of payer corporation (Use only one line per corporation, abreviating its name if necessary)	A	B	C Business Number	D Taxation year end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends were paid YYYY/MM/DD	E Non-taxable dividend under section 83
200		205	210	220	230
1		2			
				Total	

Note: If your corporation's taxation year end is different than that of the connected payer corporation, your corporation could have received dividends from more than one taxation year of the payer corporation. If so, use a separate line to provide the information for each taxation year of the payer corporation.

			If payer corporation is not connected, leave these columns blank.		
F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d)	F1 Eligible dividends	F2	G Total taxable dividends paid by connected payer corporation	H Dividend refund of the connected payer corporation	I Part IV tax before deductions F x 1 / 3 *
240			250	260	270
1					
Total (enter amount of column F on line 320 of the T2 return)					
					J

For dividends received from connected corporations: Part IV tax equals: $\frac{\text{Column F x Column H}}{\text{Column G}}$

* Life insurers are not subject to Part IV tax on subsection 138(6) dividends.
Public corporations (other than subject corporations) do not need to calculate Part IV tax.

Part 2 – Calculation of Part IV tax payable

Part IV tax before deductions (amount J in Part 1) . . . . . .

Deduct:

Part IV.I tax payable on dividends subject to Part IV tax . . . . . 320 _____

Subtotal _____

Deduct:

Current-year non-capital loss claimed to reduce Part IV tax . . . . . 330 _____

Non-capital losses from previous years claimed to reduce Part IV tax . . . . 335 _____

Current-year farm loss claimed to reduce Part IV tax . . . . . 340 _____

Farm losses from previous years claimed to reduce Part IV tax . . . . . 345 _____

Total losses applied against Part IV tax _____ x 1 / 3 = _____

Part IV tax payable (enter amount on line 712 of the T2 return) . . . . . 360 _____

Part 3 – Taxable dividends paid in the taxation year for purposes of a dividend refund

	A	B	C	D
	Name of connected recipient corporation 400	Business Number 410	Taxation year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD 420	Taxable dividends paid to connected corporations 430
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001	2008-12-31	14,000,000
2				

Note

If your corporation's taxation year end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one taxation year of the recipient corporation. If so, use a separate line to provide the information for each taxation year of the recipient corporation.

Total 14,000,000

Total taxable dividends paid in the taxation year to other than connected corporations . . . . . 450 _____

Total taxable dividends paid in the taxation year for the purposes of a dividend refund (total of column D above plus line 450) 460 14,000,000

Part 4 – Total dividends paid in the taxation year

Complete this part if the total taxable dividends paid in the taxation year for purposes of a dividend refund (line 460 above) is different from the total dividends paid in the taxation year.

Total taxable dividends paid in the taxation year for the purposes of a dividend refund (from above) 14,000,000

Other dividends paid in the taxation year (total of 510 to 540) . . . . . _____

Total dividends paid in the taxation year 500 14,000,000

Deduct:

Dividends paid out of capital dividend account . . . . . 510 _____

Capital gains dividends . . . . . 520 _____

Dividends paid on shares described in subsection 129(1.2) . . . . . 530 _____

Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year . . . . . 540 _____

Subtotal _____ ▶ _____

Total taxable dividends paid in the taxation year for purposes of a dividend refund 14,000,000

T2 SCH 3 E (05)

Canada

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SCHEDULE 8

CAPITAL COST ALLOWANCE (CCA)

Name of corporation	Business Number	Tax year end (Year Month Day)
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

For more information, see the section called "Capital Cost Allowance" in the *T2 Corporation Income Tax Guide*.

Is the corporation electing under regulation 1101(5q)? 101 1 Yes ☐ 2 No ☒

	1 Class number (See Note) 200	Description	2 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year) 201	3 Cost of acquisitions during the year (new property must be available for use)* 203	4 Net adjustments** 205	5 Proceeds of dispositions during the year (amount not to exceed the capital cost) 207	6 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)*** 211	7 Reduced undepreciated capital cost	8 CCA rate % 212	9 Recapture of capital cost allowance (line 107 of Schedule 1) 213	10 Terminal loss (line 404 of Schedule 1) 215	11 Capital cost allowance (column 7 **multiplied** by column 8; or a lower amount) (line 403 of Schedule 1)**** 217	12 Undepreciated capital cost at the end of the year (column 6 **plus** column 7 **minus** column 11) 220
1	1		272,586,358			0		272,586,358	4	0	0	10,903,454	261,682,904
2	1b		1,962,126	6,130,795		72,494	3,029,151	4,991,276	6	0	0	299,477	7,720,950
3	2	Dist equip pre 88	89,107,550			0		89,107,550	6	0	0	5,346,453	83,761,097
4	3	buildings pre 88	13,852,592			0		13,852,592	5	0	0	692,630	13,159,962
5	8		9,216,558	1,369,618		23	684,798	9,901,355	20	0	0	1,980,271	8,605,882
6	10		7,326,313	1,823,694		222,098	800,798	8,127,111	30	0	0	2,438,133	6,489,776
7	12		3,177,092	3,284,145		0	1,642,073	4,819,164	100	0	0	4,819,164	1,642,073
8	42		794,730			0		794,730	12	0	0	95,368	699,362
9	45		1,716,873			0		1,716,873	45	0	0	772,593	944,280
10	50		2,320,365	766,821		0	383,411	2,703,775	55	0	0	1,487,076	1,600,110
11	47		118,204,572	52,452,758		0	26,226,379	144,430,951	8	0	0	11,554,476	159,102,854
		Total	520,265,129	65,827,831		294,615	32,766,610	553,031,735				40,389,095	545,409,250

Note: Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed.
Class 1a: 4% + 6% = 10% (class 1 to 10%), class 1b: 4% + 2% = 6% (class 1 to 6%).

* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).

** Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.

*** The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance – General Comments*.

**** If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

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SCHEDULE 9

RELATED AND ASSOCIATED CORPORATIONS

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

This schedule is to be completed by a corporation having one or more of the following:
- related corporation(s)
- associated corporations(s)

	Name 100	Country of residence (if other than Canada) 200	Business Number (Canadian corporation only) (see note 1) 300	Relationship code (see note 2) 400	Number of common shares owned 500	% of common shares owned 550	Number of preferred shares owned 600	% of preferred shares owned 650	Book value of capital stock 700
1	Hydro Ottawa Holding Inc.		89411 0816 RC0001	1					
2	Energy Ottawa Inc.		86338 9961 RC0001	3					
3	Telecom Ottawa Holding Inc.		86202 9337 RC0001	3					
4	PowerTrail Inc.	CA	82829 3944 RC0001	3					

Note 1: Enter "NR" if a corporation is not registered.
Note 2: Enter the code number of the relationship that applies from the following order: 1 – Parent 2 – Subsidiary 3 – Associated 4 – Related, but not associated.

T2 SCH 9(99)

Canada

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SCHEDULE 10

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- For use by a corporation that has eligible capital property. For more information, see the *T2 Corporation Income Tax Guide*.
- A separate cumulative eligible capital account must be kept for each business.

Part 1 – Calculation of current year deduction and carry-forward

Cumulative eligible capital - Balance at the end of the preceding taxation year (if negative, enter "0") 200 1,157,632 A

Add:

Cost of eligible capital property acquired during the taxation year 222 393,794

Other adjustments 226

Subtotal (line 222 plus line 226) 393,794 x 3 / 4 = 295,346 B

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002 . 228 x 1 / 2 = C

amount B minus amount C (if negative, enter "0") 295,346 ▶ 295,346 D

Amount transferred on amalgamation or wind-up of subsidiary . . . . . 224 E

Subtotal (add amounts A, D, and E) 230 1,452,978 F

Deduct:

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year . . . . . 242 G

The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) . . . . . 244 H

Other adjustments . . . . . 246 I

(add amounts G,H, and I) x 3 / 4 = 248 J

Cumulative eligible capital balance (amount F minus amount J) . . . . . 1,452,978 K

(if amount K is negative, enter "0" at line M and proceed to Part 2)

Cumulative eligible capital for a property no longer owned after ceasing to carry on that business 249

amount K 1,452,978

less amount from line 249

Current year deduction . . . . . 1,452,978 x 7.00 % = 250 101,708 *

(line 249 plus line 250) (enter this amount at line 405 of Schedule 1) 101,708 ▶ 101,708 L

Cumulative eligible capital – Closing balance (amount K minus amount L) (if negative, enter "0") . . . . . 300 1,351,270 M

* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

T2 SCH 10 (04)

Canada

Part 2 – Amount to be included in income arising from disposition

(complete this part only if the amount at line K is negative)

Amount from line K (show as positive amount)				N
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988	400		1	
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	401		2	
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	402		3	
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	408		4	
Line 3 minus line 4 (if negative, enter "0")		▶	5	
Total of lines 1, 2 and 5			6	
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400			7	
Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000			8	
Subtotal (line 7 plus line 8)	409	▶	9	
Line 6 minus line 9 (if negative, enter "0")			▶	O
Line N minus line O (if negative, enter "0")				P
Line 5 × 1 / 2 =				Q
Line P minus line Q (if negative, enter "0")				R
Amount R × 2 / 3 =				S
Amount N or amount O, whichever is less				T
Amount to be included in income (amount S plus amount T) (enter this amount on line 108 of Schedule 1)	410			

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 13

CONTINUITY OF RESERVES

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- For use by corporations to provide a continuity of all reserves claimed which are allowed for tax purposes.
- References to parts, sections, subsections, paragraphs, and subparagraphs are from the federal *Income Tax Act*.
- File one completed copy of this schedule with the corporation's *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation Income Tax Guide*.

Part 1 – Capital gains reserves

	Description of property 001	Balance at the beginning of the year $ 002	Transfer on amalgamation or wind-up of subsidiary $ 003	Add $	Deduct $	Balance at the end of the year $ 004
1						
	Totals	008	009			010

The total capital gains reserve at the beginning of the taxation year plus the total capital gains reserve transfer on amalgamation or wind-up of subsidiary should be entered on line 880, and the total capital gains reserve at the end of the taxation year, should be entered on line 885 of Schedule 6.

Part 2 – Other reserves

Description	Balance at the beginning of the year $	Transfer on amalgamation or wind-up of subsidiary $	Add $	Deduct $	Balance at the end of the year $
Reserve for doubtful debts ☐	110 1,443,000	115		475,768	120 967,232
Reserve for undelivered goods and services not rendered ☐	130	135			140
Reserve for prepaid rent ☐	150	155			160
Reserve for December 31, 1995 income ☐	170	175			180
Reserve for refundable containers ☐	190	195			200
Reserve for unpaid amounts ☐	210	215			220
Other tax reserves Reg Assets ☐	230 6,504,000	235		4,424,088	240 2,079,912
Totals	270 7,947,000	275		4,899,856	280 3,047,144

Enter "X" in the column above if the tax reserve has also been reported on the corporation's financial statements. This allows offsetting entries on Schedule 1, resulting in a zero effect on net income for tax purposes.

The amount from line 270 plus the amount from line 275 should be entered on line 125 of Schedule 1 as an addition. The amount from line 280 should be entered on line 413 of Schedule 1 as a deduction.

T2 SCH 13 E (99)

Canada

Continuity of financial statement reserves (not deductible)

Financial statement reserves (not deductible)

	Description	Balance at the beginning of the year	Transfer on amalgamation or wind-up of subsidiary	Add	Deduct	Balance at the end of the year
1	Regulatory Liabilities	5,234,000			1,907,000	3,327,000
2	Allowance for Doubtful Debts	1,943,000		86,521		2,029,521
3						
	Reserves from Part 2 of Schedule 13					
	Totals	7,177,000		86,521	1,907,000	5,356,521

The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction.
The total closing balance should be entered on line 126 of Schedule 1 as an addition.

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 15

DEFERRED INCOME PLANS

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- Complete the information below if the corporation deducted payments from its income made to a registered pension plan (RPP), a registered supplementary unemployment benefit plan (RSUBP), a deferred profit sharing plan (DPSP), or an employee profit sharing plan (EPSP).
- If the trust that governs an employee profit sharing plan is **not resident** in Canada, please indicate if the T4PS, *Statement of Employees Profit Sharing Plan Allocations and Payments,* Supplementary slip(s) were filed for the last calendar year, and whether they were filed by the trustee or the employer.

	Type of plan (see note 1) 100	Amount of contribution $ (see note 2) 200	Registration number (RPP, RSUBP, and DPSP only) 300	Name of EPSP trust 400	Address of EPSP trust 500	T4PS slip(s) filed by: (see note 3) (EPSP only) 600
1	1	2,811,000	345983			

Note 1: Enter the applicable code number:
1 – RPP
2 – RSUBP
3 – DPSP
4 – EPSP

Note 2: You do not need to add to Schedule 1 any payments you made to deferred income plans. To reconcile such payments, calculate the following amount:

Total of all amounts indicated in column 200 of this schedule	2,811,000	A
Less:		
Total of all amounts for deferred income plans deducted in your financial statements	2,811,000	B
Deductible amount for contributions to deferred income plans (amount A **minus** amount B) (if negative, enter "0")		C

Enter amount C on line 417 of Schedule 1

Note 3: T4PS slip(s) filed by: 1 – Trustee
2 – Employer

T2 SCH 15 (06)

Canada

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 23

AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO ALLOCATE THE BUSINESS LIMIT

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.

Column 1: Enter the legal name of each of the corporations in the associated group. Include non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act* (ITA) not to be associated for purposes of the small business deduction.

Column 2: Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").

Column 3: Enter the association code that applies to each corporation:

1 – Associated for purposes of allocating the business limit (unless code 5 applies)
2 – CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
3 – Non-CCPC that is a "third corporation" as defined in subsection 256(2)
4 – Associated non-CCPC
5 – Associated CCPC to which code 1 does not apply because of a subsection 256(2) election made by a "third corporation"

Column 4: Enter the business limit for the year of each corporation in the associated group. The business limit is computed at line 4 on page 4 of each respective corporation's T2 return.

Column 5: Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.

Column 6: Enter the business limit allocated to each corporation by multiplying the amount in column 4 by the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A falls within the range for the calendar year to which the agreement applies:

Calendar year	Acceptable range
2004	$225,001 to $250,000
2005	$250,001 to $300,000
2006	maximum $300,000
2007	$300,001 to $400,000
2008	maximum $400,000
2009	$400,001 to $500,000

If the calendar year to which this agreement applies is after 2009, ensure that the total at line A does not exceed $500,000.

Allocating the business limit

Date filed (do not use this area) . . . . . 025 — Year Month Day

Enter the calendar year to which the agreement applies . . . . . 050 — Year: 2008

Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below? . . . . . 075 — 1 Yes ☐ 2 No ☒

	1 Names of associated corporations 100	2 Business Number of associated corporations 200	3 Association code 300	4 Business limit for the year (before the allocation) $	5 Percentage of the business limit % 350	6 Business limit allocated* $ 400
1	Hydro Ottawa Limited	86339 1363 RC0001	1	400,000	100.0000	400,000
2	Hydro Ottawa Holding Inc.	89411 0816 RC0001	1	400,000		
3	Energy Ottawa Inc.	86338 9961 RC0001	1	400,000		
4	Telecom Ottawa Holding Inc.	86202 9337 RC0001	1	400,000		
5	PowerTrail Inc.	82829 3944 RC0001	1	400,000		
				Total	100.0000	400,000 A

Business limit reduction under subsection 125(5.1) of the ITA

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the factors used in this calculation is the "Large corporation amount" at line 415 of the T2 return. If the corporation is a member of an associated group** of corporations in the current tax year, the amount at line 415 of the T2 return is equal to 0.225% x (A - $10,000,000) where, "A" is the total of taxable capital employed in Canada*** of each corporation in the associated group for its last tax year ending in the preceding calendar year.

* Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's tax year is less than 51 weeks, prorate the amount in column 6 by the number of days in the tax year divided by 365, and enter the result on line 410 of the T2 return.

  Special rules apply if a CCPC has more than one tax year ending in a calendar year and is associated in more than one of those years with another CCPC that has a tax year ending in the same calendar year. If the tax year straddles January 1, 2007, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit that would have been determined for the first tax year ending in the calendar year, if $400,000 was used in allocating the amounts among associated corporations and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year. Otherwise, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit determined for the first tax year ending in the calendar year and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year.

** The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

*** "Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the ITA.

T2 SCH 23 (08)

Canada

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 31

INVESTMENT TAX CREDIT – CORPORATIONS

General information

1. For use by a corporation that during a tax year:
   - earned an investment tax credit (ITC);
   - is claiming a deduction against its Part I tax payable;
   - is claiming a refund of credit earned during the current tax year;
   - is claiming a carryforward of credit from previous tax years;
   - is transferring a credit following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*;
   - is requesting a credit carryback; or
   - is subject to a recapture of ITC.
2. References to parts, sections, and subsections on this schedule are from the federal *Income Tax Act* and the federal *Income Tax Regulations*. References to interpretation bulletins and information circulars are to the latest versions.
3. The ITC is eligible for a three-year carryback (if not deductible in the year earned). It is also eligible for a twenty-year carryforward for credits earned in tax years that end after 1997 and a ten-year carryforward for credits earned in tax years that end before 1998. The apprenticeship job creation tax credit can only be carried back to tax years that end after May 1, 2006.
4. Investments or expenditures, as defined in subsection 127(9) and Part XLVI of the federal *Income Tax Regulations*, that earn the ITC are:
   - qualified property (Parts 4 to 7);
   - qualified expenditures that are part of the SR&ED qualified expenditure pool (Parts 8 to 17). Complete and file Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*;
   - pre-production mining expenditures (Parts 18 to 20);
   - apprenticeship job creation expenditures (Parts 21 to 23); and
   - child care spaces expenditures (Parts 24 to 28).
5. Attach a completed copy of this schedule with the *T2 Corporation Income Tax Return*.
6. For more information on ITCs, see the section called "Investment Tax Credit" in the *T2 Corporation – Income Tax Guide*, Information Circular IC 78-4, *Investment Tax Credit Rates*, and its related Special Release. Also, see Interpretation Bulletin IT-151, *Scientific Research and Experimental Development Expenditures*.
7. For information on SR&ED, see Interpretation Bulletin IT-151, *Scientific Research and Experimental Development Expenditures*; Information Circular 86-4, *Scientific Research and Experimental Development*; Pamphlet T4052, *An Introduction to the Scientific Research and Experimental Development Program*; and T4088, *Guide to Form T661 Scientific Research and Experimental Development (SR&ED) Expenditures Claim*.

Detailed information

1. For the purpose of this schedule, **"investment"** means:
   The capital cost of the property (excluding amounts added by an election under section 21), determined without reference to subsections 13(7.1) and 13(7.4), minus the amount of any government or non-government assistance that the corporation has received, is entitled to receive, or can reasonably be expected to receive for that property when it files the income tax return for the year in which the property was acquired.
2. An ITC deducted or refunded in a tax year for a depreciable property, other than a depreciable property deductible under paragraph 37(1)(b), reduces the capital cost of that property in the next tax year. It also reduces the undepreciated capital cost of that class in the next tax year. An ITC for SR&ED deducted or refunded in a tax year will reduce the balance in the pool of deductible SR&ED expenditures and the adjusted cost base (ACB) of an interest in a partnership in the next tax year. An ITC from pre-production mining expenditures deducted in a tax year reduces the balance in the pool of deductible cumulative Canadian exploration expenses in the next tax year.
3. Property acquired has to be "available for use" before a claim for an ITC can be made.
4. Expenditures for SR&ED and capital costs for a property qualifying for an ITC must be identified by the claimant on Form T661 and Schedule 31 no later than 12 months after the claimant's income tax return is due for the tax year in which the expenditures or capital costs were incurred.
5. Partnership allocations – Subsection 127(8) provides for the allocation of the amount that may reasonably be considered to be a partner's share of the ITCs of the partnership at the end of the fiscal period of the partnership. An allocation of ITCs is generally considered to be the partner's reasonable share of the ITCs if it is made in the same proportion in which the partners have agreed to share any income or loss and if section 103 of the Act is not applicable for the agreement to share any income or loss. For more information, see Interpretation Bulletin IT-151. Special rules apply to specified and limited partners.
6. For SR&ED expenditures made after February 22, 2005, the expression "in Canada" includes the "exclusive economic zone" (as defined in the *Oceans Act* to generally consist of an area that is within 200 nautical miles from the Canadian coastline), including the airspace, seabed and subsoil for that zone. For SR&ED expenditures made before February 23, 2005, the expression "in Canada" generally includes the 12 nautical mile territorial sea.

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

Part 1 – Investments, expenditures and percentages

	Specified percentage
Investments	
Qualified property acquired primarily for use in Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, the Gaspé Peninsula, or a prescribed offshore region	10 %
Expenditures	
If you are a Canadian-controlled private corporation (CCPC) throughout the tax year, this percentage may apply to the portion that you claim of the SR&ED qualified expenditure pool that does not exceed your expenditure limit (see Part 10)	35 %
Note: If your current year's qualified expenditures are more than the corporation's expenditure limit (see Part 10), the excess is eligible for an ITC calculated at the 20 % rate.	
If you are a corporation that is not a CCPC throughout the current tax year that incurred qualified expenditures for SR&ED in any area in Canada after 1995	20 %
If you are a taxable Canadian corporation that incurred pre-production mining expenditures after 2004:	10 %
If you paid salary and wages to apprentices in the first 24 months of their apprenticeship contract for employment after May 1, 2006	10 %
If you incurred eligible expenditures after March 18, 2007, for the creation of licensed child care spaces for the children of your employees and, potentially, for other children	25 %

Part 2 – Determination of a qualifying corporation

Is the corporation a qualifying corporation? 101 1 Yes ☐ 2 No ☒

For the purpose of a refundable ITC, a **qualifying corporation** is defined under subsection 127.1(2). The corporation has to be a CCPC throughout the current tax year and the taxable income (before any loss carrybacks) for its previous tax year cannot be more than its qualifying income limit for the particular tax year. If the corporation is associated with any other corporations during the tax year, the total of the taxable incomes of the corporation and the associated corporations (before any loss carrybacks), for their last tax year ending in the previous calendar year, cannot be more than their qualifying income limit for the particular tax year.

Note: A CCPC calculating a refundable ITC for tax years ending after March 22, 2004, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of both corporations; and
- one of the corporations has at least one shareholder who is not common to both corporations.

If you are a **qualifying** corporation, you will earn a **100%** refund on your share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

Some CCPCs that are not qualifying corporations may also earn a 100% refund on their share of any ITCs earned at the 35% rate on qualified current expenditures for SR&ED, up to the allocated expenditure limit. The expenditure limit can be determined in Part 10. The 100% refund does not apply to qualified capital expenditures eligible for the 35% credit rate. They are only eligible for the 40% refund.

The 100% refund will not be available to a corporation that is an **excluded corporation** as defined under subsection 127.1(2). A corporation is an excluded corporation if, at any time during the year, it is a corporation that is either controlled by (directly or indirectly, in any manner whatever) or is related to:

a) one or more persons exempt from Part I tax under section 149;

b) Her Majesty in right of a province, a Canadian municipality, or any other public authority; or

c) any combination of persons referred to in a) or b) above.

Part 3 – Corporations in the farming industry

Complete this area if the corporation is making SR&ED contributions

Is the corporation claiming a contribution in the current year to an agricultural organization whose goal is to finance SR&ED work (for example, check-off dues)? 102 1 Yes ☐ 2 No ☒

If **yes**, complete Schedule 125, *Income Statement Information*, to identify the type of farming industry the corporation is involved in. For more information on Schedule 125, see the *Guide to the General Index of Financial Information (GIFI) for Corporations.* Enter contributions on line 350 of Part 8.

QUALIFIED PROPERTY

Part 4 – Eligible investments for qualified property from the current tax year

CCA* class number 105	Description of investment 110	Date available for use 115	Location used (province) 120	Amount of investment 125

*CCA: capital cost allowance

Total investment – enter in formula on line 240 in Part 5

Part 5 – Calculation of current-year credit and account balances – ITC from investments in qualified property

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations 210

Credit expired* 215

Subtotal ▶

ITC at the beginning of the tax year 220

Add:

Credit transferred on amalgamation or wind-up of subsidiary 230

ITC from repayment of assistance 235

Total current-year credit: total of column 125 _____ x 10 % = 240

Credit allocated from a partnership 250

Subtotal ▶

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B1 in Part 30) 260

Credit carried back to the previous year(s) (from Part 6) A

Credit transferred to offset Part VII tax liability 280

Subtotal ▶

Credit balance before refund B

Deduct:

Refund of credit claimed on investments from qualified property (from Part 7) 310

ITC closing balance of investments from qualified property 320

* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and 10 tax years if it was earned in a tax year ending before 1998.

Part 6 – Request for carryback of credit from investments in qualified property

	Year	Month	Day		
1st previous tax year				Credit to be applied	901
2nd previous tax year				Credit to be applied	902
3rd previous tax year				Credit to be applied	903

Total (enter on line A in Part 5)

Part 7 – Calculation of refund for qualifying corporations on investments from qualified property

Current-year ITCs (total of lines 240 and 250 in Part 5) C

Credit balance before refund (amount B from Part 5) D

Refund (40 % of amount C or D, whichever is less) E

Enter amount E or a lesser amount on line 310 in Part 5 (also enter it on line 780 of the T2 return if the corporation does not claim an SR&ED ITC refund).

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

SR&ED

Part 8 – Qualified expenditures for SR&ED

Current expenditures (including contributions to agricultural organizations for SR&ED)*	350	
Capital expenditures	360	
Repayments made in the year (from line 560 on Form T661)	370	
Total (this must equal the amount from line 570 on Form T661)*	380	

* Do not file form T661 if you are only claiming contributions made to agricultural organizations for SR&ED.

Part 9 – Components of the SR&ED expenditure limit calculation

Part 9 only applies if the corporation is a CCPC throughout the current tax year.

Note: A CCPC that calculates SR&ED expenditure limit for tax years ending after March 22, 2004, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of the corporation; and
- one of the corporations has at least one shareholder who is not common to both corporations.

Is the corporation associated with another CCPC for the purpose of calculating the SR&ED expenditure limit? 385 1 Yes ☐ 2 No ☒

Complete lines 390, 395 and 398, if you answered **no** to the question at line 385 above or if the corporation is not associated with any other corporations (the amounts for associated corporations will be determined on Schedule 49).

a) Enter your taxable income for the previous tax year* (prior to any loss carry-backs applied).	390	39,027,318
b) Enter your reduced business limit** for the current tax year* (this amount cannot be more than the amount at line 4 on page 4 of the T2 return).	395	
c) Enter your taxable capital employed in Canada for the previous tax year 547,700,106 minus $10 million. If this amount is nil or negative, enter "0". If this amount is over $40 million, enter $40 million.	398	40,000,000

* If either of the tax years referred to at line 390 or 395 is less than 51 weeks, multiply the taxable income or the business limit by the following result: 365 divided by the number of days in these tax years. For details on the expression "Reduced business limit," see line 652 of the *T2 Corporation – Income Tax Guide*.

** If the corporation is claiming only a portion of the business limit from line 4 on page 4 of the T2 return because of its association with other corporations, calculate your reduced business limit as if the corporation was not associated in the current tax year. Enter the result at line 395.

Part 10 – Calculation of SR&ED expenditure limit for a CCPC throughout the current tax year

For stand-alone corporations:

Calculation 1: tax year ends before February 26, 2008.
[($6,000,000 minus (10 x (line 390 from Part 9 or $400,000, whichever is more))) x ((line 395 from Part 9) divided by line 4 on page 4 of the T2 return)] .....

Calculation 2: tax year starts after February 26, 2008.
[($7,000,000 minus (10 x (line 390 from Part 9 or $400,000, whichever is more))) x (($40,000,000 minus line 398 from Part 9) divided by $40,000,000)] .....

Calculation 3: tax year includes February 26, 2008.

AA + [(BB minus AA) x (CC divided by DD)] where,

AA = [($6,000,000 minus (10 x (line 390 from Part 9 or $400,000, whichever is more))) x ((line 395 from Part 9) divided by line 4 on page 4 of the T2 return)];

BB = [($7,000,000 minus (10 x (line 390 from Part 9 or $400,000, whichever is more))) x (($40,000,000 minus line 398 from Part 9) divided by $40,000,000)];

CC = number of days in the tax year after February 25, 2008;

DD = number of days in the tax year. .....

Enter the amount from Calculation 1, 2 or 3, whichever is applicable *G

For associated corporations:

If associated, the allocation of the SR&ED expenditure limit as provided on Schedule 49 400 *H

Where the tax year of the corporation is less than 51 weeks, calculate the amount of the expenditure limit as follows:

Line G or H x (Number of days in the tax year / 365) 366 = I

Your SR&ED expenditure limit for the year (enter the amount from line G, H, or I, whichever applies) 410

* Amount G or H cannot be more than $3,000,000 ($2,000,000 if tax year ending before February 26, 2008).

Part 11 – Calculation of investment tax credits on SR&ED expenditures

Enter whichever is less: current expenditures (line 350 from Part 8) or the expenditure limit (line 410 from Part 10)*	420		x	35 % =		J
Line 350 minus line 410 (if negative, enter "0")	430		x	20 % =		K
Line 410 minus line 350 (if negative, enter "0")				L		
Enter whichever is less: capital expenditures (line 360 from Part 8) or line L above*	440		x	35 % =		M
Line 360 minus line L (if negative, enter "0")	450		x	20 % =		N

Repayments (amount from line 370 in Part 8)

If a corporation makes a repayment of any government or non-government assistance, or contract payments that reduced the amount of qualified expenditures for ITC purposes, the amount of the repayment is eligible for a credit at the rate that would have applied to the repaid amount. Enter the amount of the repayment on the line that corresponds to the appropriate rate.

460		x	35 % =		
480		x	20 % =		
			Total	▶	O

Current-year SR&ED ITC (total of lines J, K, M, N, and O; enter on line 540 in Part 12)

* For corporations that are not CCPCs throughout the year, enter "0" on lines J and M.

Part 12 – Calculation of current-year credit and account balances – ITC from SR&ED expenditures

ITC at the end of the previous tax year				
Deduct:				
Credit deemed as a remittance of co-op corporations	510			
Credit expired*	515			
Subtotal		▶		
ITC at the beginning of the tax year			520	
Add:				
Credit transferred on amalgamation or wind-up of subsidiary	530			
Total current-year credit	540			
Credit allocated from a partnership	550			
Subtotal		▶		
Total credit available				
Deduct:				
Credit deducted from Part I tax (enter on line B2 in Part 30)	560			
Credit carried back to the previous year(s) (from Part 13)			P	
Credit transferred to offset Part VII tax liability	580			
Subtotal		▶		
Credit balance before refund				Q
Deduct:				
Refund of credit claimed on expenditures of SR&ED (from Part 14 or 15, whichever applies)			610	
ITC closing balance on SR&ED			620	

* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and 10 tax years if it was earned in a tax year ending before 1998.

Part 13 – Request for carryback of credit from SR&ED expenditures

	Year	Month	Day			
1st previous tax year				Credit to be applied	911	
2nd previous tax year				Credit to be applied	912	
3rd previous tax year				Credit to be applied	913	
				Total (enter on line P in Part 12)		

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

Part 14 – Calculation of refund of ITC for qualifying corporations – SR&ED

Complete this part only if you are a qualifying corporation as determined at line 101.

Is the corporation an excluded corporation as defined under subsection 127.1(2)? . . . . . 650 1 Yes ☐ 2 No ☒

Credit balance before refund (amount Q from Part 12) . . . . . R

Current-year ITC (lines 540 plus 550 from Part 12 **minus** line O from Part 11) S

Refundable credits (amount R or S, whichever is less)* . . . . . T

Amount J from Part 11 . . . . . U

Subtract: Amount T or U, whichever is less V

Net amount (if negative, enter "0") . . . . . W

Amount W x 40 % X

Add: Amount V . . . . . Y

Refund of ITC (amounts X **plus** Y – enter this, or a lesser amount, on line 610 in Part 12) . . . . . Z

Enter the total of lines 310 from Part 5 and 610 from Part 12 on line 780 of the T2 return.

* If you are also an excluded corporation [as defined in subsection 127.1(2)], this amount must be multiplied by 40%. Claim this, or a lesser amount, as your refund of ITC on line Z.

Part 15 – Calculation of refund of ITC for CCPCs that are not qualifying or excluded corporations – SR&ED

Complete this box only if you are a CCPC that is not a qualifying or excluded corporation as determined in Part 2.

Credit balance before refund (amount Q from Part 12) . . . . . AA

Amount J from Part 11 . . . . . BB

Subtract: Amount AA or BB, whichever is less CC

Net amount (if negative, enter "0") . . . . . DD

Amount M from Part 11 . . . . . EE

Amount DD or EE, whichever is less x 40 % . . . . . FF

Add : Amount CC above . . . . . GG

Refund of ITC (amounts FF **plus** GG) . . . . . HH

Enter HH, or a lesser amount, on line 610 in Part 12 and also on line 780 of the T2 return.

RECAPTURE – SR&ED

Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED

You will have a recapture of ITC in a year when **all** of the following conditions are met:

- you acquired a particular property in the current year or in any of the 20 previous tax years, if the credit was earned in a tax year ending after 1997, or in any of the 10 previous tax years, if the credit was earned in a tax year ending before 1998;
- you claimed the cost of the property as a qualified expenditure for SR&ED on Form T661;
- the cost of the property was included in calculating your ITC or was the subject of an agreement made under subsection 127(13) to transfer qualified expenditures; and
- you disposed of the property or converted it to commercial use after February 23, 1998. This condition is also met if you disposed of or converted to commercial use a property that incorporates the particular property previously referred to.

Note:

The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical ITC rate of the original user.

You will report a recapture on the T2 return for the year in which you disposed of the property or converted it to commercial use. In the following tax year, add the amount of the ITC recapture to the SR&ED expenditure pool.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

Calculation 1 – If you meet all of the above conditions

	Amount of ITC you originally calculated for the property you acquired, or the original user's ITC where you acquired the property from a non-arm's length party, as described in the note above 700	Amount calculated using ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case) 710	Amount from column 700 or 710, whichever is less
1.			

Subtotal (enter this amount on line LL in Part 17) ____ ||

Calculation 2 – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil at line JJ in Part 16.

A Rate percentage that the transferee used in determining its ITC for qualified expenditures under a subsection 127(13) agreement 720	B Proceeds of disposition of the property if you dispose of it to an arm's length person; or, in any other case, enter the fair market value of the property at conversion or disposition 730	C Amount, if any, already provided for in Calculation 1 (This allows for the situation where only part of the cost of a property is transferred under a subsection 127(13) agreement.) 740

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED (continued)

Calculation 2 (continued) – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil on line JJ below.

D Amount determined by the formula (A x B) - C	E ITC earned by the transferee for the qualified expenditures that were transferred 750	F Amount from column D or E, whichever is less

Subtotal (enter this amount on line MM in Part 17) _____ JJ

Calculation 3

As a member of the partnership, you will report your share of the SR&ED ITC of the partnership after the SR&ED ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 550 in Part 12 on page 5. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line KK below.

Corporate partner's share of the excess of SR&ED ITC (amount to be reported on line NN in Part 17) 760 _____ KK

Part 17 – Total recapture of SR&ED investment tax credit

Recaptured ITC for calculation 1 from line II in Part 16 . . . . . _____ LL

Recaptured ITC for calculation 2 from line JJ in Part 16 above . . . . . _____ MM

Recaptured ITC for calculation 3 from line KK in Part 16 above . . . . . _____ NN

Total recapture of SR&ED investment tax credit – Add lines LL, MM and NN . . . . . _____ OO

Enter amount OO at line A1 in Part 29.

PRE-PRODUCTION MINING

Part 18 – Pre-production mining expenditures

Exploration information

A mineral resource that qualifies for the credit means a mineral deposit from which the principal mineral to be extracted is diamond, a base or precious metal deposit, or a mineral deposit from which the principal mineral to be extracted is an industrial mineral that, when refined, results in a base or precious metal.

In column 800, list all minerals for which pre-production mining expenditures have taken place in the tax year.

List of minerals 800

For each of the minerals reported in column 800 above, identify each project, mineral title, and mining division where title is registered. If there is no mineral title, identify the project and mining division only.

Project name 805	Mineral title 806	Mining division 807

Pre-production mining expenditures *

Pre-production mining expenditures that the corporation incurred in the tax year for the purpose of determining the existence, location, extent, or quality of a mineral resource in Canada:

Prospecting	810		PP
Geological, geophysical, or geochemical surveys	811		QQ
Drilling by rotary, diamond, percussion, or other methods	812		RR
Trenching, digging test pits, and preliminary sampling	813		SS

Pre-production mining expenditures incurred in the tax year for bringing a new mine in a mineral resource in Canada into production in reasonable commercial quantities and incurred before the new mine comes into production in such quantities:

Clearing, removing overburden, and stripping	820		TT
Sinking a mine shaft, constructing an adit, or other underground entry	821		UU

Other pre-production mining expenditures incurred in the tax year:

Description 825	Amount 826

Add amounts at column 826 ▶ VV

Total pre-production mining expenditures (add amounts PP to VV) 830

Deduct: Total of all assistance (grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line 830 above 832

Excess (line 830 minus line 832) (if negative, enter "0") WW

Add: Repayments of government and non-government assistance 835 XX

Pre-production mining expenditures (amount WW plus amount XX) YY

* A pre-production mining expenditure is defined under subsection 127(9) and does not include an amount renounced under subsection 66(12.6).

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

Part 19 – Calculation of current-year credit and account balances – ITC from pre-production mining expenditures

ITC at the end of the previous tax year . . . . . _____

Deduct:

Credit deemed as a remittance of co-op corporations . . . . . 841 _____

Credit expired* . . . . . 845 _____

Subtotal _____ ▶ _____

ITC at the beginning of the tax year . . . . . 850 _____

Add:

Credit transferred on amalgamation or wind-up of subsidiary . . . . . 860 _____

Expenditures from line YY in Part 18 . . . . . 870 _____ x 10 % = ... 880 _____

Total credit available . . . . . _____

Deduct:

Credit deducted from Part I tax (enter on line B3 in Part 30) . . . . . 885 _____

Credit carried back to the previous year(s) (from Part 20) . . . . . _____ CCC

Subtotal _____ ▶ _____

ITC closing balance from pre-production mining expenditures . . . . . 890 _____

* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and 10 years if it was earned in a tax year ending before 1998.

Part 20 – Request for carryback of credit from pre-production mining expenditures

	Year	Month	Day		
1st previous tax year				. . . . . Credit to be applied	921 _____
2nd previous tax year				. . . . . Credit to be applied	922 _____
3rd previous tax year				. . . . . Credit to be applied	923 _____
				Total (enter on line CCC in Part 19)	_____

APPRENTICESHIP JOB CREATION

Part 21 – Calculation of total current-year credit – ITC from apprenticeship job creation expenditures

If you are a related person as defined under subsection 251(2), has it been agreed in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number (or social insurance number or name) appears below? (If not, you cannot claim the tax credit.) . . . . . 611 1 Yes ☐ 2 No ☐

For each apprentice in their first 24 months of the apprenticeship, enter the apprenticeship contract number registered with Canada, or a province or territory, under an apprenticeship program designed to certify or license individuals in the trade. For the province, the trade must be a Red Seal trade. If there is no contract number, enter the social insurance number (SIN) or the name of the eligible apprentice. Also enter the name of the eligible trade, the eligible salary and wages* payable for employment after May 1, 2006, and 10% of this amount. Then enter the lesser of 10% of eligible salary and wages or $2,000.

	A Contract number (SIN or name of apprentice) 601	B Name of eligible trade 602	C Eligible salary and wages* 603	D Column C x 10 % 604	E Lesser of column D or $ 2,000 605
1.	Eric Venne PA6228	Lineworker	7,786	779	779
2.	Joshua Hemphill PB5164	Lineworker	6,989	699	699
3.	Jeff Nicholas PB8006	Lineworker	7,073	707	707
4.	Evan Houle PA6241	Lineworker	7,739	774	774
5.	Cory Nixon PB8007	Lineworker	7,031	703	703
6.	Matt Ruppell PB5166	Lineworker	7,031	703	703
7.	Dustin James PB5165	Lineworker	7,073	707	707
8.	Brendan Coker PB8005	Lineworker	6,989	699	699
9.	Rory Sandilands 23460	Lineworker	54,694	5,469	2,000
10.	Craig Wilson 23455	Lineworker	55,989	5,599	2,000
11.	Travis Rowe 23456	Lineworker	60,347	6,035	2,000
12.	Travis Baker 23454	Lineworker	53,862	5,386	2,000
13.	Anthony Buttazzoni 23457	Lineworker	57,570	5,757	2,000
14.	Chris Costello 23462	Lineworker	55,355	5,536	2,000
15.	Jonathan Parker 23458	Lineworker	55,516	5,552	2,000
16.	Tony VanderVeen 23461	Lineworker	53,652	5,365	2,000
17.	Shawn Ryan D03828	Lineworker	55,826	5,583	2,000
18.	Craig Briscoe 23459	Lineworker	55,428	5,543	2,000
19.					
				Total current-year credit (enter at line 640)	25,771

* Net of any other government or non-government assistance received or to be received.

Part 22 – Calculation of current-year credit and account balances – ITC from apprenticeship job creation expenditures

ITC at the end of the previous tax year			
Deduct:			
Credit deemed as a remittance of co-op corporations	612		
Credit expired after 20 tax years	615		
Subtotal		▶	
ITC at the beginning of the tax year	625		
Add:			
Credit transferred on amalgamation or wind-up of subsidiary	630		
ITC from repayment of assistance	635		
Total current-year credit (total of column 605)	640	25,771	
Credit allocated from a partnership	655		
Subtotal		25,771 ▶	25,771
Total credit available			25,771
Deduct:			
Credit deducted from Part I tax (enter on line B4 in Part 30)	660	25,771	
Credit carried back to the previous year(s) (from Part 23)		DDD	
Subtotal		25,771 ▶	25,771
ITC closing balance from apprenticeship job creation expenditures	690		

– Part 23 – Request for carryback of credit from apprenticeship job creation expenditures

Carryback of this credit is restricted to tax years ending after May 1, 2006.

	Year	Month	Day
1st previous tax year			
2nd previous tax year			
3rd previous tax year			

. . . . . Credit to be applied 931

. . . . . Credit to be applied 932

. . . . . Credit to be applied 933

Total (enter on line DDD in Part 22)

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

CHILD CARE SPACES

Part 24 – Eligible child care spaces expenditures

Enter the eligible expenditures that the corporation incurred after March 18, 2007, to create licensed child care spaces for the children of the employees and, potentially, for other children. The corporation is not a child care services business. The eligible expenditures include:

- the cost of depreciable property (other than specified property); and
- the specified child care start-up expenditures;

acquired or incurred only to create new child care spaces at a licensed child care facility.

Cost of depreciable property from the current tax year

	CCA* class number 665	Description of investment 675	Date available for use 685	Amount of investment 695
1.				

Total cost of depreciable property from the current tax year 715 _____ EEE

Add: Specified child care start-up expenditures from the current tax year . . . . . 705 _____ FFF

Total gross eligible expenditures for child care spaces (line 715 **plus** line 705) . . . . . _____ GGG

Deduct: Total of all assistance (including grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line GGG) . . . . . 725 _____ HHH

Excess (amount GGG **minus** amount HHH) (if negative, enter "0") _____ III

Add: Repayments of government and non-government assistance . . . . . 735 _____ JJJ

Total eligible expenditures for child care spaces (amount III **plus** amount JJJ) . . . . . 745 _____

* CCA: capital cost allowance

Part 25 – Calculation of current-year credit – ITC from child care spaces expenditures

The credit is equal to 25% of eligible child care spaces expenditures incurred after March 18, 2007, to a maximum of $10,000 per child care space created in a licensed child care facility.

Eligible expenditures (line 745)			x	25 %	=	KKK
Number of child care spaces	755		x $	10,000	=	LLL
ITC from child care spaces expenditures (amount KKK or LLL, whichever is less)						MMM

Part 26 – Calculation of current-year credit and account balances – ITC from child care spaces expenditures

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations	765		
Credit expired after 20 tax years	770		
Subtotal		▶	

ITC at the beginning of the tax year 775

Add:

Credit transferred on amalgamation or wind-up of subsidiary	777		
Total current-year credit (amount MMM above)	780		
Credit allocated from a partnership	782		
Subtotal		▶	

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B5 in Part 30)	785		
Credit carried back to the previous year(s) (from Part 27)		NNN	
Subtotal		▶	

ITC closing balance from child care spaces expenditures 790

Part 27 – Request for carryback of credit from child care space expenditures

	Year	Month	Day			
1st previous tax year	2007-12-31			Credit to be applied	941	
2nd previous tax year	2006-12-31			Credit to be applied	942	
3rd previous tax year	2005-12-31			Credit to be applied	943	
				Total (enter on line NNN in Part 26)		

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

RECAPTURE – CHILD CARE SPACES

Part 28 – Calculating the recapture of ITC for corporations and corporate partnerships – Child care spaces

The ITC will be recovered against the taxpayer's tax otherwise payable under Part I of the Act if, at any time within 60 months of the day on which the taxpayer acquired the property:

- the new child care space is no longer available; or
- property that was an eligible expenditure for the child care space is:
  - disposed of or leased to a lessee; or
  - converted to another use.

If the property disposed of is a child care space, the amount that can reasonably be considered to have been included in the original ITC (paragraph 127(27.12)(a)) . . . . . 792 _____ ZZZ

In the case of eligible expenditures (paragraph 127(27.12)(b)), the lesser of:

The amount that can reasonably be considered to have been included in the original ITC . . 795 _____

25% of either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value (in any other case) of the property . . . . . 797 _____

Amount from line 795 or line 797, whichever is less . . . . . _____ OOO

Corporate partnerships

As a member of the partnership, you will report your share of the child care spaces ITC of the partnership after the child care spaces ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 782 in Part 26 on page 13. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line PPP below.

Corporate partner's share of the excess of ITC 799 _____ PPP

Total recapture of child care spaces investment tax credit – Add lines ZZZ, OOO, and PPP
Enter amount QQQ on line A2 in Part 29. . . . . _____ QQQ

Part 29 – Total recapture of investment tax credit

Recaptured SR&ED ITC from line OO in Part 17 . . . . . _____ A1

Recaptured child care spaces ITC from line QQQ in Part 28 above . . . . . _____ A2

Total recapture of investment tax credit – Add lines A1 and A2
Enter amount A3 on line 602 of the T2 return. . . . . _____ A3

Part 30 – Total ITC deducted from Part I tax

ITC from investments in qualified property deducted from Part I tax (from line 260 in Part 5) . . . . . _____ B1

ITC from SR&ED expenditures deducted from Part I tax (from line 560 in Part 12) . . . . . _____ B2

ITC from pre-production mining expenditures deducted from Part I tax (from line 885 in Part 19) . . . . . _____ B3

ITC from apprenticeship job creation expenditures deducted from Part I tax (from line 660 in Part 22) 25,771 B4

ITC from child care space expenditures deducted from Part I tax (from line 785 in Part 26) . . . . . _____ B5

Total ITC deducted from Part I tax (add lines B1, B2, B3, B4, and B5) 25,771 B6
Enter amount B6 at line 652 of the T2 return.

Summary of Investment Tax Credit Carryovers

Continuity of investment tax credit carryovers

CCA class number 97 Apprenticeship job creation ITC

Current year

Addition current year (A)	Applied current year (B)	Claimed as a refund (C)	Carried back (D)	ITC end of year (A-B-C-D)
25,771	25,771			

Prior years

Taxation year	ITC beginning of year (E)	Adjustments (F)	Applied current year (G)	ITC end of year (E-F-G)
2007-12-31				
2006-12-31				
2005-12-31				
2004-12-31				
2003-12-31				
2002-12-31				
2001-12-31				
2001-09-30				
2000-09-30				
1999-09-30				*
1998-09-30				
1997-09-30				
1996-09-30				
1995-09-30				
1994-09-30				
1993-09-30				
1992-09-30				
1991-09-30				
1990-09-30				
1989-09-30				*
Total				

B+C+D+G **Total ITC utilized** 25,771

* The **ITC end of year** includes the amount of ITC expired from the 10th preceding year if it is before January 1, 1998, or the amount of ITC expired from the 20th preceding year if it is after December 31, 1997. Note that this credit will only expire at the beginning of the subsequent fiscal period. Consequently, this amount will be posted on line 215, 515, 615, 770 or 845, as applicable, in Schedule 31 of the subsequent fiscal year.

Attached Schedule with Total

Part 1 – All loans and advances to the corporation

Title Part 1 – All loans and advances to the corporation

Description	Amount
Customer Deposits	24,257,256 00
Notes Payable	282,185,000 00
Tender Deposits	50,101 00
Key Deposits	27,000 00
A/P to related parties >120 days	9,987 00
A/P to non-related parties >365 days	56,026 00
Interco advances Parent Co.	12,000,000 00
Total	318,585,370 00

Attached Schedule with Total

Part 1 – Reserves that have not been deducted in computing income for the year under Part I

Title Part 1 – Reserves that have not been deducted in computing income for th

Description	Amount
Deferred Revenue	510,294 00
Employee Future Benefits	4,890,439 00
Total	5,400,733 00

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 37

CALCULATION OF UNUSED SURTAX CREDIT

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

- Use this schedule to calculate a corporation's unused surtax credit or to ask for a carryback of unused surtax credit.
- Any unused surtax credit can be carried back three years and carried forward seven years. Unused surtax credits must be applied in order of the oldest first.
- Refer to subsection 181.1(7) of the *Income Tax Act* when calculating the amount deductible for a corporation's unused surtax credits where control of the corporation has been acquired between the year in which the credits arose and the year in which you want to claim them.
- Attach this schedule to the *T2 Corporation Income Tax Return* or mail it separately to the tax centre where the return is filed.

Part 1 – Calculation of closing balance of unused surtax credit

Unused surtax credit at the end of the previous tax year . . . . . _____

Deduct: Unused surtax credit expired after seven tax years . . . . . 115 _____

Unused surtax credit at the beginning of the tax year . . . . . 120 _____

Add: Unused surtax credit transferred on an amalgamation or the wind-up of a subsidiary . . . . . 220 _____

Subtotal _____ A

Deduct: Amount of unused surtax credit carried forward from previous years and applied to reduce Part I.3 tax payable in the current year (see line 862 of Schedule 33, line 862 of Schedule 34, or line 862 of Schedule 35, whichever applies) . . . . . 320 _____

Unused surtax credit balance . . . . . _____

Deduct: Amount of unused surtax credit carried forward from previous years and applied to reduce Part VI tax payable in the current year. (If the current tax year ends before July 1, 2006, enter amount from line 887 of Schedule 38. If the current tax year starts after June 30, 2006, enter amount from line 885 of Schedule 38. If the current tax year straddles July 1, 2006, enter amount from line 887 of Schedule 38 multiplied by the number of days in the tax year before July 1, 2006, divided by the number of days in the tax year, **plus** amount from line 885 of Schedule 38 multiplied by the number of days in the tax year after June 30, 2006, divided by the number of days in the tax year.) . . . . . 420 _____

Excess _____

Add: Current-year unused surtax credit (enter amount from line 850 of Schedule 33, line 850 of Schedule 34, or line 850 of Schedule 35) . . . . . 600 _____

Subtotal _____

Deduct: Unused surtax credit carried back to previous tax year(s) (complete Part 2 below) . . . . . _____ B

Closing balance of unused surtax credit . . . . . 820 _____

Part 2 – Request for carryback of unused surtax credit

	Year Month Day		Part I.3 Tax		Part VI Tax	
1st previous tax year	2007-12-31	Credit to be applied	901		911	
2nd previous tax year	2006-12-31	Credit to be applied	902		912	
3rd previous tax year	2005-12-31	Credit to be applied	903		913	
		Subtotal		C		D

Total of C and D (enter this amount at line B in Part 1 above) _____

If you carry back an amount against Part VI tax payable to a tax year that straddles July 1, 2006, see Part 3.

Part 3 – Calculation of current-year unused surtax credit that can be carried back against Part VI tax payable to a tax year that straddles July 1, 2006

Line 600* _____ x Days in the tax year** before July 1, 2006 (181) / Days in the tax year** (365) = _____ E

Net Part VI tax payable for the period before July 1, 2006
(line HH of Schedule 38 for the straddle tax year) . . . . . _____ F

Enter amount E or F, whichever is less . . . . . _____ G

Line 600* _____ x Days in the tax year** after June 30, 2006 (184) / Days in the tax year** (365) = _____ H

Net Part VI tax payable for the period after June 30, 2006
(line RR of Schedule 38 for the straddle tax year) . . . . . _____ I

Enter amount H or I, whichever is less . . . . . _____ J

Current-year unused surtax credit that can be carried back against Part VI tax payable to a tax year that straddles July 1, 2006 (amount G **plus** amount J) . . . . . _____ K

Amount K is the maximum amount that you can carry back against Part VI tax payable to a tax year that straddles July 1, 2006. Enter the amount you want to carry back on line 911, 912 or 913 (whichever applies).

* Deduct from line 600 any amount of the current-year unused surtax credit that is being carried back against Part I.3 or Part VI tax payable to a tax year that ended before the straddle year.

** Tax year to which the credit will be carried back.

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SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only one number per shareholder				
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust) 100	Business Number 200	Social insurance number 300	Trust number 350	Percentage common shares 400	Percentage preferred shares 500
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 53

GENERAL RATE INCOME POOL (GRIP) CALCULATION

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

On: 2008-12-31

- If you are a Canadian-controlled private corporation (CCPC) or a deposit insurance corporation (DIC), use this schedule to determine the general rate income pool (GRIP).
- When an eligible dividend was paid in the tax year, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*. Do not send your worksheets with your return, but keep them in your records in case we ask to see them later.
- Subsections referred to in this schedule are from the *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool, and low rate income pool.

Eligibility for the various additions

Answer the following questions to determine the corporation's eligibility for the various additions:

2006 addition

1. Is this the corporation's first taxation year that includes January 1, 2006? ☐ Yes ☒ No
2. If not, what is the date of the taxation year end of the corporation's first year that includes January 1, 2006? Enter the date and go directly to question 4 2006-12-31
3. During that first year, was the corporation a CCPC or would it have been a CCPC if not for the election of subsection 89(11) ITA? ☒ Yes ☐ No
   If the answer to question 3 is yes, complete Part 5.

Change in the type of corporation

4. Was the corporation a CCPC during its preceding taxation year? ☒ Yes ☐ No
5. Corporations that become a CCPC or a DIC ☐ Yes ☒ No
   If the answer to question 5 is yes, complete Part 4.

Amalgamation (first year of filing after amalgamation)

6. Corporations that were formed as a result of an amalgamation ☐ Yes ☒ No
   If the answer to question 6 is yes, answer questions 7 and 8. If the answer is no, go to question 9.
7. Was one or more of the predecessor corporations neither a CCPC nor a DIC? ☐ Yes ☐ No
   If the answer to question 7 is yes, complete Part 4.
8. Was one or more of the predecessor corporation a CCPC or a DIC during the taxation year that ended immediately before amalgamation? ☐ Yes ☐ No
   If the answer to question 8 is yes, complete Part 3.

Winding-up

9. Corporations that wound-up a subsidiary ☐ Yes ☒ No
   If the answer to question 9 is yes, answer questions 10 and 11. If the answer is no, go to Part 1.
10. Was the subsidiary neither a CCPC nor a DIC during its last taxation year? ☐ Yes ☐ No
    If the answer to question 10 is yes, complete Part 4.
11. Was the subsidiary a CCPC or a DIC during its last taxation year? ☐ Yes ☐ No
    If the answer to question 11 is yes, complete Part 3.

Part 1 – Calculation of general rate income pool (GRIP)

GRIP at the end of the previous tax year			100	50,132,837 A
Taxable income for the year (DICs enter "0")*	110	37,949,872 B		
Income for the credit union deduction* (amount E in Part 3 of Schedule 17)	120			
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less*	130			
Subtotal (**add** lines 120 and 130)		▶		C
For a CCPC, aggregate investment income (line 440 of the T2 return)*		D		
Line B **minus** line C (if negative enter "0")		37,949,872 E		
Amount from line D or E, whichever is less	140			F
Income taxable at the general corporate rate (line B **minus** lines C and F)	150	37,949,872		
After-tax income (line 150 **multiplied by** 68 %)			190	25,805,913 G
Eligible dividends received in the tax year	200			
Dividends deductible under section 113 received in the tax year	210			
Subtotal (**add** lines 200 and 210)		▶		H
GRIP addition:				
Becoming a CCPC (line PP from Part 4)	220			
Post-amalgamation (total of lines EE from Part 3 and lines PP from Part 4)	230			
Post-wind-up (total of lines EE from Part 3 and lines PP from Part 4)	240			
Subtotal (**add** lines 220, 230, and 240)		▶	290	I
Subtotal (**add** lines A, G, H, and I)				75,938,750 J
Eligible dividends paid in the previous tax year	300			
Excessive eligible dividend designations made in the previous tax year	310			
Note: If becoming a CCPC (subsection 89(4) applies), enter "0" on lines 300 and 310.				
Subtotal (line 300 **minus** line 310)		▶		K
GRIP before adjustment for specified future tax consequences (line J **minus** line K) (amount can be negative)			490	75,938,750
Total GRIP adjustment for specified future tax consequences to previous tax years (amount W from Part 2)			560	
GRIP at the end of the tax year (line 490 **minus** line 560)			590	75,938,750

Enter this amount on line 160 on Schedule 55.

* **Note:** For lines 110, 120, 130 and D, the income amount is the amount before considering specified future tax consequences. This phrase is defined in subsection 248(1). It includes the deduction of a loss carryback from subsequent tax years, a reduction of Canadian exploration expenses and Canadian development expenses that were renounced in subsequent tax years (e.g., flow-through share renunciations), reversals of income inclusions where an option is exercised in subsequent tax years, and the effect of certain foreign tax credit adjustments.

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years

Complete this part if the corporation's taxable income of any of the previous three tax years took into account the specified future tax consequences defined in subsection 248(1) from the current tax year. Otherwise, enter "0" on line 560 or leave it blank.

First previous tax year 2007-12-31

Taxable income before specified future tax consequences from the current tax year	39,027,318 J1		
Enter the following amounts before specified future tax consequences from the current tax year:			
Income for the credit union deduction (amount E in Part 3 of Schedule 17)	K1		
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less	L1		
Aggregate investment income (line 440 of the T2 return)	M1		
Subtotal (**add** lines K1, L1, and M1)	▶	N1	
Subtotal (line J1 **minus** line N1) (if negative, enter "0")	39,027,318 ▶	39,027,318	O1

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks

Taxable income after specified future tax consequences P1

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . Q1

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less R1

Aggregate investment income (line 440 of the T2 return) S1

Subtotal (**add** lines Q1, R1, and S1) ▶ T1

Subtotal (line P1 **minus** line T1) (if negative, enter "0") ▶ U1

Subtotal (line O1 **minus** line U1) (if negative, enter "0") V1

GRIP adjustment for specified future tax consequences to first previous tax year (line V1 **multiplied by** 68 %) . . . 500

Second previous tax year 2006-12-31

Taxable income before specified future tax consequences from the current tax year 31,158,031 J2

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . K2

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less L2

Aggregate investment income (line 440 of the T2 return) 32,450 M2

Accelerated tax reduction (line 637 of T2 return) **multiplied by 100/7** . . . . .

Subtotal (**add** lines K2, L2, and M2) 32,450 ▶ 32,450 N2

Subtotal (line J2 **minus** line N2) (if negative, enter "0") 31,125,581 ▶ 31,125,581 O2

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks

Taxable income after specified future tax consequences P2

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . Q2

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less R2

Aggregate investment income (line 440 of the T2 return) S2

Accelerated tax reduction (line 637 of T2 return) **multiplied by 100/7** . . . . .

Subtotal (**add** lines Q2, R2, and S2) ▶ T2

Subtotal (line P2 **minus** line T2) (if negative, enter "0") ▶ U2

Subtotal (line O2 **minus** line U2) (if negative, enter "0") V2

GRIP adjustment for specified future tax consequences to second previous tax year (line V2 **multiplied by** 68 %) 520

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)

Third previous tax year 2005-12-31

Taxable income before specified future tax consequences from the current tax year 3,855,343 J3

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . K3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less L3

Aggregate investment income (line 440 of the T2 return) M3

Accelerated tax reduction (line 637 of T2 return) **multiplied by 100/7** . . . . . .

Subtotal (**add** lines K3, L3, and M3) ▶ N3

Subtotal (line J3 **minus** line N3) (if negative, enter "0") 3,855,343 ▶ 3,855,343 O3

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	**Capital loss carry-back**	**Restricted farm loss carry-back**	**Farm loss carry-back**	**Other**	**Total carrybacks**

Taxable income after specified future tax consequences P3

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . Q3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less R3

Aggregate investment income (line 440 of the T2 return) S3

Accelerated tax reduction (line 637 of T2 return) **multiplied by 100/7** . . . . . .

Subtotal (**add** lines Q3, R3, and S3) ▶ T3

Subtotal (line P3 **minus** line T3) (if negative, enter "0") ▶ U3

Subtotal (line O3 **minus** line U3) (if negative, enter "0") V3

GRIP adjustment for specified future tax consequences to third previous tax year (line V3 **multiplied by** 68 %) . . . 540

Total GRIP adjustment for specified future tax consequences to previous tax years:
(**add** lines 500, 520, and 540) (if negative, enter "0") . . . . . W

Enter amount W on line 560.

Part 3 – Worksheet to calculate the GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or DIC in its last tax year)

nb. 1 Post amalgamation . . . ☐ Post wind-up . . . . . ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary corporation was a CCPC or DIC in its last tax year. In the calculation below, **corporation** means a predecessor or a subsidiary. The last tax year for a predecessor corporation was its tax year that ended immediately before the amalgamation and for a subsidiary corporation was its tax year during which its assets were distributed to the parent on the wind-up.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was a CCPC or DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Corporation's GRIP at the end of its last tax year . . . . . AA

Eligible dividends paid by the corporation in its last tax year . . . . . BB

Excessive eligible dividend designations made by the corporation in its last tax year CC

Subtotal (line BB **minus** line CC) ▶ DD

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or DIC in its last tax year)
(line AA **minus** line DD) . . . . . EE

After you complete this calculation for each predecessor and each subsidiary, calculate the total of all the EE lines. Enter this total amount on:

- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Part 4 – Worksheet to calculate the GRIP addition post-amalgamation, post-wind-up (predecessor or subsidiary was not a CCPC or DIC in its last tax year), or the corporation is becoming a CCPC

nb. 1 Corporation becoming a CCPC ☐ Post amalgamation ☐ Post wind-up ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary was not a CCPC or DIC in its last tax year. Also, use this part for a corporation becoming a CCPC. In the calculation below, **corporation** means a corporation becoming a CCPC, a predecessor, or a subsidiary.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was not a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Cost amount to the corporation of all property immediately before the end of its previous/last tax year . . . . . FF

The corporation's money on hand immediately before the end of its previous/last tax year . . . . . GG

Unused and unexpired losses at the end of the corporation's previous/last tax year:

Non-capital losses . . . . .
Net capital losses . . . . .
Farm losses . . . . .
Restricted farm losses . . . . .
Limited partnership losses . . . . .

Subtotal ▶ HH

Subtotal (**add** lines FF, GG, and HH) II

All the corporation's debts and other obligations to pay that were outstanding immediately before the end of its previous/last tax year . . . . . JJ

Paid up capital of all the corporation's issued and outstanding shares of capital stock immediately before the end of its previous/last tax year . . . . . KK

All the corporation's reserves deducted in its previous/last tax year LL

The corporation's capital dividend account immediately before the end of its previous/last tax year . . . . . MM

The corporation's low rate income pool immediately before the end of its previous/last tax year . . . . . NN

Subtotal (**add** lines JJ, KK, LL, MM, and NN) ▶ OO

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was not a CCPC or DIC in its last tax year), or the corporation is becoming a CCPC (line II **minus** line OO) (if negative, enter "0") . . . . . PP

After you complete this worksheet for each predecessor and each subsidiary, calculate the total of all the PP lines. Enter this total amount on:

- line 220 for a corporation becoming a CCPC;
- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 55

PART III.1 TAX ON EXCESSIVE ELIGIBLE DIVIDEND DESIGNATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2008-12-31

Do not use this area

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, *General Rate Income Pool (GRIP) Calculation,* or Schedule 54, *Low Rate Income Pool Calculation (LRIP)*; whichever is applicable.
- File the completed schedules with your *T2 Corporation Income Tax Return* no later than six months from the end of the tax year.
- Parts, subsections, and paragraphs mentioned in this schedule refer to the *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool (GRIP), and low rate income pool (LRIP).
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

Part 1 – Canadian-controlled private corporations and deposit insurance corporations

Taxable dividends paid in the tax year **not included** in Schedule 3				
Taxable dividends paid in the tax year **included** in Schedule 3		14,000,000		
Total taxable dividends paid in the tax year	100	14,000,000		
Total eligible dividends paid in the tax year			150	
GRIP at the end of the year (line 590 on Schedule 53) (if negative, enter "0")			160	75,938,750
Excessive eligible dividend designation (line 150 **minus** line 160)				A
Part III.1 tax on excessive eligible dividend designations – CCPC or DIC (line A **multiplied** by 20%)		x 20 %	190	

Enter the amount from line 190 at line 710 of the T2 return.

Part 2 – Other corporations

Taxable dividends paid in the tax year **not included** in Schedule 3				
Taxable dividends paid in the tax year **included** in Schedule 3				
Total taxable dividends paid in the tax year	200			
Total excessive eligible dividend designations in the tax year (line A of Schedule 54)				B
Part III.1 tax on excessive eligible dividend designations – Other corporations (line B **multiplied** by 20%)		x 20 %	290	

Enter the amount from line 290 at line 710 of the T2 return.

T2 BAR CODE RETURN

COPY

Name: Hydro Ottawa Limited

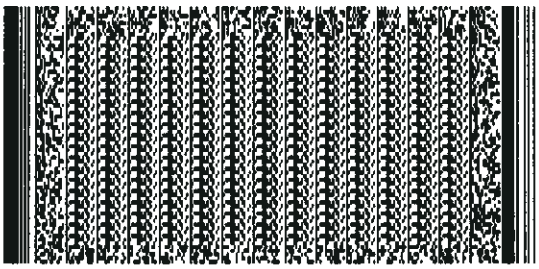
BN: 86339 1363 RC 0001

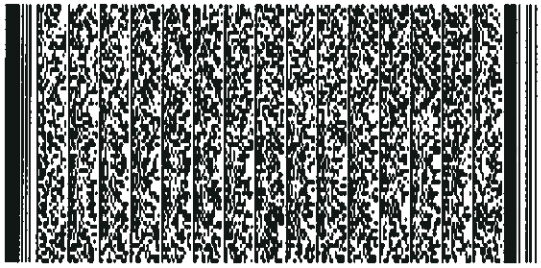
Tax Year Start: 2008-01-01 **Taxation Year End:** 2008-12-31

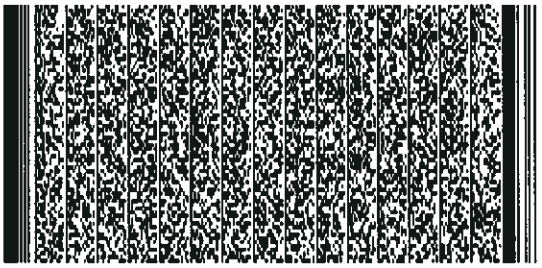
For agency use
[055]

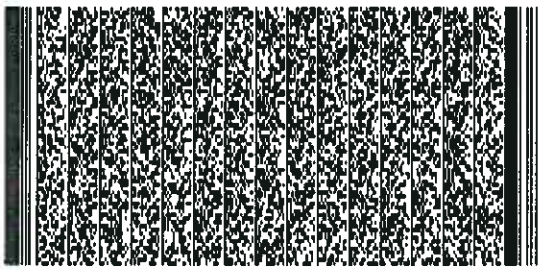
For agency use
[095] _____

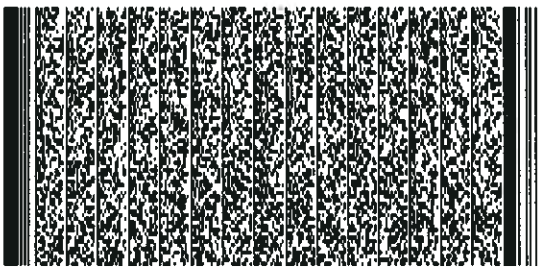
[096] _____











This page must be sent to the Canada Revenue Agency

T2 BAR CODE RETURN

Name: **Hydro Ottawa Limited**

BN: 86339 1363 RC 0001

Tax Year Start: **2008-01-01** **Taxation Year End:** **2008-12-31**

Under the *Income Tax Act*, you must keep all records used to prepare your corporation income tax return, and provide this information to us upon request.

Certification

I, Mike Grue am an authorized signing officer of the corporation.

I certify that the following amounts are, to the best of my knowledge, correct and complete, and fully disclose the corporation's income tax payable. These amounts also reflect the information given on the corporation's income tax return for the taxation year noted on this return.

Net income (or loss) for income tax purposes from Schedule 001, financial statements or GIFI	$	38 017 164
Part I tax payable	$	7 374 454
Part I.3 tax payable	$	0
Part II surtax payable	$	0
Part III.1 tax payable	$	0
Part IV tax payable	$	0
Part IV.1 tax payable	$	0
Part VI tax payable	$	0
Part VI.1 tax payable	$	0
Part XIII.1 tax payable	$	0
Part XIV tax payable	$	0
Net provincial and territoral tax payable	$	0
Provincial tax on large corporations	$	0
Enclosed payment	$	0

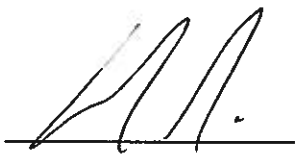
I further certify that the method of calculating income for this taxation year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

	(613)738-5499	Treasurer
Signature of an authorized signing officer of the corporation	Phone	Position, office or rank
Contact person, if different to authorized signing officer	Phone	Date

This page must be sent to the Canada Revenue Agency

Hydro Ottawa Limited
86339 1363 RC0001
December 31, 2008

Pursuant to subsection 13(7.4) of the Income Tax Act, Hydro Ottawa Limited is electing to reduce the capital cost of additions to Class 47 by $17,842,708.

Signature: 

Mike Grue, Treasure
Hydro Ottawa Limited

Date: JUN 02 /09

Ontario **Ministry of Revenue**
Corporations Tax
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

2007 CT23 Corporations Tax and Annual Return

For taxation years commencing after December 31, 2004

Corporations Tax Act – Ministry of Finance (MOF)
Corporations Information Act – Ministry of Government Services (MGS)

This form is a combination of the Ministry of Finance (MOF) **CT23 Corporations Tax Return** and the Ministry of Government Services (MGS) **Annual Return**. Page 1 is a common page required for both Returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the **Exempt from Filing (EFF)** declaration on page 2 or file the **CT23 Return** on pages 3-17. Corporations that **do not** meet the EFF criteria but **do** meet the Short-Form criteria, may request and file the **CT23 Short-Form Return** (see page 2).

The **Annual Return** (common page 1 and MGS Schedule A on pages 18 and 19, and Schedule K on page 20) contains non-tax information collected under the authority of the *Corporations Information Act* for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario.

MGS Annual Return Required? *(Not required if already filed or Annual Return exempt. Refer to Guide)* [X] Yes [ ] No **Page 1 of 20**

Ministry use **COPY**

Corporation's Legal Name *(including punctuation)*
Hydro Ottawa Limited

Ontario Corporations Tax Account No. (MOF)
1800113

Mailing Address
3025 Albion Road North
P.O. Box 8700
Ottawa
ON CA K1G 3S4

This Return covers the Taxation Year
Start: year month day 2008-01-01
End: year month day 2008-12-31

Has the mailing address changed since last filed CT23 Return? [ ] Yes | Date of Change: year month day

Date of Incorporation or Amalgamation
year month day 2000-10-03

Registered/Head Office Address
3025 Albion Road North
P.O. Box 8700
Ottawa
ON CA K1G 3S4

Ontario Corporation No. (MGS) 1427586

Location of Books and Records
3025 Albion Road North
P.O. Box 8700
Ottawa
ON CA K1G 3S4

Canada Revenue Agency Business No.
If applicable, enter 86339 1363 RC0001

Name of person to contact regarding this CT23 Return	Telephone No.	Fax No.
Mike Grue	(613) 738-5499	(613) 738-5484

Jurisdiction Incorporated: Ontario

Address of Principal Office in Ontario *(Extra-Provincial Corporations only)* (MGS)
Ontario Canada

If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:
Commenced: year month day
Ceased: year month day
[X] *Not Applicable*

Former Corporation Name *(Extra-Provincial Corporations only)* [X] *Not Applicable* (MGS)

Information on Directors/Officers/Administrators must be completed on MGS Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MGS) ▶

No. of Schedule(s)

If there is **no change** to the Directors'/Officers'/Administrators' information previously submitted to MGS, please check (X) this box. Schedule(s) A and K are not required (MGS). ▶ [X] **No Change**

Preferred Language / *Langue de préférence*
[X] English *anglais* [ ] French *français*

Ministry Use

Certification (MGS)

I certify that all information set out in the **Annual Return** is true, correct and complete.

Name of Authorized Person *(Print clearly or type in full)*
Mike Grue

Title D [ ] Director O [X] Officer P [ ] Other individuals having knowledge of the Corporation's business activities

Note: Sections 13 and 14 of the *Corporations Information Act* provide penalties for making false or misleading statements or omissions.

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Please check applicable (X) box(es) and complete required information.

Type of corporation

1

- 1 [X] Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))
- 2 [ ] Other Private
- 3 [ ] Public
- 4 [ ] Non-share Capital
- 5 [ ] Other *(specify)* ▼

Share Capital with full voting rights owned by Canadian Residents (nearest percent): 100 %

2

- 1 [ ] Family Farm corporation s.1(2)
- 2 [ ] Family Fishing corporation s.1(2)
- 3 [ ] Mortgage Investment corporation s.47
- 4 [ ] Credit Union s.51
- 5 [ ] Bank Mortgage subsidiary s.61(4)
- 6 [ ] Bank s.1(2)
- 7 [ ] Loan and Trust corporation s.61(4)
- 8 [ ] Non-resident corporation s.2(2)(a) or (b)
- 9 [ ] Non-resident corporation s.2(2)(c)
- 10 [ ] Mutual Fund corporation s.48
- 11 [ ] Non-resident owned Investment corporation s.49
- 12 [ ] Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)
- 14 [ ] Bare Trustee corporation
- 15 [ ] Branch of Non-resident s.63(1)
- 16 [ ] Financial institution prescribed by Regulation only
- 17 [ ] Investment Dealer
- 18 [ ] Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale
- 19 [X] Hydro successor, municipal electrical utility or subsidiary of either
- 20 [ ] Producer and seller of steam for uses other than for the generation of electricity
- 21 [ ] Insurance Exchange s.74.4
- 22 [ ] Farm Feeder Finance Co-operative corporation
- 23 [ ] Professional corporation (incorporated professionals only)

- [ ] This is the first year filing after incorporation or an amalgamation (If checked, attach Ontario Schedule 24.)
- [ ] Amended Return
- [ ] Taxation year end change – Canada Revenue Agency approval required
- [ ] Final taxation year up to dissolution *(Note: for discontinued businesses, see guide.)*
- [ ] Final taxation year before amalgamation
- [ ] The corporation has a floating fiscal year end
- [ ] There has been a transfer or receipt of asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
- [ ] There was an acquisition of control to which subsection 249(4) of the federal *Income Tax Act* (ITA) applies since the previous taxation year

  If checked, date control was acquired (year month day)
- [ ] The corporation was involved in a transaction where all or substantially all (90% or more) of the assets of a non-arm's length corporation were received in the taxation year and subsection 85(1) or 85(2) of the federal ITA applied to the transaction (If checked, attach Ontario Schedule 44.)
- [ ] First year filing of a parent corporation after winding-up a subsidiary corporation(s) under section 88 of the federal ITA during the taxation year. (If checked, attach Ontario Schedule 24.)
- [ ] Section 83.1 of the CTA applies (redirection of payments for certain electricity corporations)

Yes	No	
[ ]	[X]	Was the corporation inactive throughout the taxation year?
[X]	[ ]	Has the corporation's Federal T2 Return been filed with the Canada Revenue Agency?

Are you requesting a refund due to:

[ ]	[X]	the Carry-back of a Loss?
[X]	[ ]	an Overpayment?
[ ]	[X]	a Specified Refundable Tax Credit?
[ ]	[X]	Are you a member of a Partnership or Joint Venture?

Complete if applicable

Ontario Retail Sales Tax Vendor Permit no. (Use head office no.): 82097143

Ontario Employer Health Tax Account no. (Use head office no.): 111195452

Specify major business activity: DISTRIBUTION OF ELE

Allocation – If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction to that jurisdiction (s.39) (Int.B. 3008).

DOLLARS ONLY

Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15)		±	From 690	38,017,164
Subtract: Charitable donations		–	1	67,292
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property *(Attach schedule 2)*		–	2	
Subtract: Taxable dividends deductible, per federal Schedule 3		–	3	
Subtract: Ontario political contributions *(Attach Schedule 2A)* (Int.B. 3002R)		–	4	
Subtract: Federal Part VI.1 tax	____ x 3	–	5	
Subtract: Prior years' losses applied – Non-capital losses	From 715 ____	–	From 704	
Net capital losses (page 16)	____ x inclusion rate 50.000000 %	–	714	
Farm losses		–	From 724	
Restricted farm losses		–	From 734	
Limited partnership losses		–	From 754	
Taxable Income (Non-capital loss)		=	10	37,949,872
Addition to taxable income for unused foreign tax deduction for federal purposes		+	11	
Adjusted Taxable Income 10 + 11 (if 10 is negative, enter 11)		=	20	37,949,872

Taxable Income

Number of Days in Taxation Year

From 10 (or 20 if applicable) 37,949,872 x 30 100.0000 % (Ontario Allocation) x 12.5 % x (Days after Dec. 31, 2002 and before Jan. 1, 2004 33 ____ ÷ Total Days 73 366) = + 29 ____

From 10 (or 20 if applicable) 37,949,872 x 30 100.0000 % (Ontario Allocation) x 14 % x (Days after Dec. 31, 2003 34 366 ÷ Total Days 73 366) = + 32 5,312,982

Income Tax Payable (before deduction of tax credits) 29 + 32 = 40 5,312,982

Incentive Deduction for Small Business Corporations (IDSBC) (s.41)

If this section is not completed, the IDSBC will be denied.

Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year? (X) [X] Yes [ ] No

* Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))		50	38,017,164
Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+ 51	37,949,872	
Add: Losses of other years deducted for federal purposes (fed.s.111)	+ 52		
Subtract: Losses of other years deducted for Ontario purposes (s.34)	– 53		
	=	37,949,872 ▶	54 37,949,872
Federal Business limit (line 410 of the T2 Return) for the year before the application of fed.s.125(5.1)		55	400,000

Ontario Business Limit Calculation

320,000 x (Days after Dec. 31, 2002 and before Jan. 1, 2004 31 ____ ÷ ** 366) = + 46 ____

400,000 x (Days after Dec. 31, 2003 34 366 ÷ ** 366) = + 47 ____

Business Limit for Ontario purposes 46 + 47 = 44 500,000 x (Percentage of Federal Business limit (from T2 Schedule 23). Enter 100% if not associated. 48 100.0000 %) = 45 500,000

Income eligible for the IDSBC From 30 100.0000 % (***Ontario Allocation) x 56 500,000 = 60 500,000

Least of 50, 54 or 45

* ***Note:*** *Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)*

** ***Note:*** *Adjust accordingly for a floating taxation year and use 366 for a leap year.*

*** ***Note:*** *Ontario Allocation for IDSBC purposes may differ from* 30 *if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).*

continued on Page 5

Income Tax *continued from Page 4*

Calculation of IDSBC Rate — 7 % × (Number of Days in Taxation Year: Days after Dec. 31, 2002 and before Jan. 1, 2004 [31] ÷ Total Days [73] 366) = + [89]

8.5 % × (Days after Dec. 31, 2003 [34] 366 ÷ Total Days [73] 366) = + [90] 8.5000

IDSBC Rate for Taxation Year [89] + [90] = [78] 8.5000

Claim — From [60] 500,000 × From [78] 8.5000 % = [70] 42,500

Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income (or if associated, the associated group's taxable income) is greater than the amount 500,000 in [114] below.

Surtax on Canadian-controlled Private Corporations (s.41.1)

Applies if you have claimed the Incentive Deduction for Small Business Corporations.

Associated Corporation - The Taxable Income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

***Taxable Income of the corporation** — From [10] (or [20] if applicable) + [80] 37,949,872

If you are a member of an associated group (X) [81] [X] (Yes)

Name of associated corporation (Canadian & foreign) *(if insufficient space, attach schedule)*	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	* Taxable Income (if loss, enter nil)
See schedule			+ [82]
			+ [83]
			+ [84]

Aggregate Taxable Income [80] + [82] + [83] + [84] , etc. = [85] 37,949,872

320,000 × (Number of Days in Taxation Year: Days after Dec. 31, 2002 and before Jan. 1, 2004 [31] ÷ Total Days [73] 366) = + [115]

400,000 × (Days after Dec. 31, 2003 [34] 366 ÷ Total Days [73] 366) = + [116]

[115] + [116] = 500,000 — [114] 500,000

(If negative, enter nil) = [86] 37,449,872

Calculation of Specified Rate for Surtax — 4.6670 % × (Number of Days in Taxation Year: Days after Dec. 31, 2002 [38] ÷ Total Days [73] 366) = + [97] 4.2500

From [86] 37,449,872 × From [97] 4.2500 % = [87] 1,591,620

From [87] 1,591,620 × From [60] 500,000 ÷ From [114] 500,000 = [88] 1,591,620

Surtax Lesser of [70] or [88] = [100] 42,500

* ***Note: Short Taxation Years*** – Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

continued on Page 6

Additional Deduction for Credit Unions (s.51(4)) *(Attach schedule 17)* - - - - - - - - - - 110

Manufacturing and Processing Profits Credit (M&P) (s.43)

Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Ontario schedule 27.

The whole of the active business income qualifies as Eligible Canadian Profits if: **a)** your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and **b)** the total active business income is $250,000 or less.

Eligible Canadian Profits - + 120

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) - - - - - - - - - From 56 500,000

Add: Adjustment for Surtax on Canadian-controlled private corporations

From 100 42,500 ÷ From 30 100.0000 % ÷ From 78 8.5000 % = 121 500,000

*Ontario Allocation

Lesser of 56 or 121 - + 122 500,000

120 – 56 + 122 - = 130

Taxable Income - + From 10 37,949,872

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) - - - - - - - - - From 56 500,000

Add: Adjustments for Surtax on Canadian-controlled private corporations - - - - - - - - - - - - - - + From 122 500,000

Subtract: Taxable Income 10 37,949,872 X Allocation % to jurisdictions outside Canada - - - - - - - - - 140

Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses - - - - - - - - - 141

10 – 56 + 122 – 140 – 141 - = 142 37,949,872

Claim

Number of Days in Taxation Year

143 Lesser of 130 or 142 X From 30 100.0000 % Ontario Allocation X 1.5 % X (Days after Dec. 31, 2002 and before Jan. 1, 2004 — 33 ÷ Total Days 73 366) = + 154

143 Lesser of 130 or 142 X From 30 100.0000 % Ontario Allocation X 2 % X (Days after Dec. 31, 2003 — 34 366 ÷ Total Days 73 366) = + 156

M&P claim for taxation year 154 + 156 - = 160

* ***Note:*** *Ontario Allocation for M&P Credit purposes may differ from* 30 *if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))*

Manufacturing and Processing Profits Credit for Electrical Generating Corporations = 161

Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity - - - - - - - - - = 162

Credit for Foreign Taxes Paid (s.40)

Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001R). *(Attach schedule)* - 170

Credit for Investment in Small Business Development Corporations (SBDC)

Applies if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former *Small Business Development Corporations Act*)

Eligible Credit 175 Credit Claimed 180

Subtotal of Income Tax 40 – 70 + 100 – 110 – 160 – 161 – 162 – 170 – 180 - - - - = 190 5,312,982

continued on Page 7

Income Tax *continued from Page 6*

Specified Tax Credits *(Refer to Guide)*

Ontario Innovation Tax Credit (OITC) (s.43.3) ***Applies*** to scientific research and experimental development in Ontario.
Eligible Credit From 5620 OITC Claim Form *(Attach original Claim Form)* + 191

Co-operative Education Tax Credit (CETC) (s.43.4) ***Applies*** to employment of eligible students.
Eligible Credit From 5798 CT23 Schedule 113 *(Attach Schedule 113)* + 192

Ontario Film & Television Tax Credit (OFTTC) (s.43.5)
Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions. Name of Production 204
Eligible Credit From 5850 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)
(Attach the original Certificate of Eligibility) + 193

Graduate Transitions Tax Credit (GTTC) (s.43.6) No. of Graduates From 6596
Applies to employment of eligible unemployed post secondary graduates, for employment commencing prior to July 6, 2004 and expenditures incurred prior to January 1, 2005. 194
Eligible Credit From 6598 CT23 Schedule 115 *(Attach Schedule 115)* + 195

Ontario Book Publishing Tax Credit (OBPTC) (s.43.7)
Applies to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.
Eligible Credit From 6900 OBPTC Claim Form *(Attach **both** the original Claim Form and the Certificate of Eligibility)* + 196

Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)
Applies to labour relating to computer animation and special effects on an eligible production.
Eligible Credit From 6700 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)
(Attach the original Certificate of Eligibility) + 197

Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)
Applies to qualifying R&D expenditures under an eligible research institute contract.
Eligible Credit From 7100 OBRITC Claim Form *(Attach original Claim Form)* + 198

Ontario Production Services Tax Credit (OPSTC) (s.43.10)
Applies to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not been claimed.
Eligible Credit From 7300 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)
(Attach the original Certificate of Eligibility) + 199

Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)
Applies to qualifying labour expenditures of eligible products for the taxation year.
Eligible Credit From 7400 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)
(Attach the original Certificate of Eligibility) + 200

Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.
Eligible Credit From 7500 OSRTC Claim Form *(Attach **both** the original Claim Form and the Certificate of Eligibility)* + 201

Apprenticeship Training Tax Credit (ATTC) (s.43.13) No. of Apprentices From 5896
Applies to employment of eligible apprentices. 202 24
Eligible Credit From 5898 CT23 Schedule 114 *(Attach Schedule 114)* + 203 83,200

Other (specify) _____ + 203.1

Total Specified Tax Credits 191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 + 203 + 203.1 = 220 83,200

Specified Tax Credits ***Applied to reduce Income Tax*** = 225 83,200

Income Tax 190 – 225 **OR Enter NIL if reporting Non-Capital Loss** *(amount cannot be negative)* = 230 5,229,782

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see **Determination of Applicability** section for the CMT on **Page 8.** If CMT is not applicable, transfer amount in 230 to Income Tax in **Summary** section on **Page 17.**

OR

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the **Application of CMT Credit Carryovers** section part B, on **Page 8.**

Corporate Minimum Tax (CMT)

DOLLARS ONLY

Total Assets of the corporation + 240 642,089,000

Total Revenue of the corporation + 241 692,894,000

The above amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

If you are a member of an associated group (X) 242 X (Yes)

Name of associated corporation (Canadian & foreign) *(if insufficient space attach schedule)*	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Total Assets	Total Revenue
See schedule			+ 243 570,218,402	+ 244 72,884,554
			+ 245	+ 246
			+ 247	+ 248

Aggregate Total Assets 240 + 243 + 245 + 247 , etc. = 249 1,212,307,402

Aggregate Total Revenue 241 + 244 + 246 + 248 , etc. = 250 765,778,554

Determination of Applicability

Applies if ***either*** Total Assets 249 exceeds $5,000,000 ***or*** Total Revenue 250 exceeds $10,000,000.

Short Taxation Years – Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation – The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedule 101**.

Calculation: CMT *(Attach Schedule 101.)*

Gross CMT Payable – CMT Base From Schedule 101 2136 34,258,000 (If negative, enter zero) X From 30 100.0000 % (Ontario Allocation) X 4 % = 276 1,370,320

Subtract: Foreign Tax Credit for CMT purposes *(Attach Schedule)* – 277

Subtract: Income Tax – From 190 5,312,982

Net CMT Payable (If negative, enter Nil on Page 17.) = 280 -3,942,662

If 280 is less than zero and you do not have a CMT credit carryover, transfer 230 from **Page 7** to **Income Tax Summary, on Page 17.**

If 280 is less than zero and you have a CMT credit carryover, complete A & B below.

If 280 is greater than or equal to zero, transfer 230 to **Page 17** and transfer 280 to **Page 17, and to Part 4 of Schedule 101: Continuity of CMT Credit Carryovers.**

CMT Credit Carryover available From Schedule 101 From 2333

Application of CMT Credit Carryovers

A. Income Tax (before deduction of specified credits) + From 190 5,312,982

Gross CMT Payable + From 276 1,370,320

Subtract: Foreign Tax Credit for CMT purposes – From 277

If 276 – 277 is negative, enter NIL in 290 = 1,370,320 – 290 1,370,320

Income Tax eligible for CMT Credit = 300 3,942,662

B. Income Tax (after deduction of specified credits) + From 230 5,229,782

Subtract: CMT credit used to reduce income taxes – 310

Income Tax = 320 5,229,782

Transfer to page 17

If A & B apply, 310 ***cannot exceed the lesser of*** 230 , 300 ***and your CMT credit carryover available*** 2333 .

If only B applies, 310 ***cannot exceed the lesser of*** 230 ***and your CMT credit carryover available*** 2333 .

Capital Tax *(Refer to Guide and Int.B. 3011R)*

If your corporation is a Financial Institution (s.58(2)), complete lines 480 *and* 430 *on page 10 then proceed to page 13.*

If your corporation is not a member of an associated group and/or partnership and the Gross Revenue and Total Assets as calculated on page 10 in 480 *and* 430 *are both $3,000,000 or less, your corporation is exempt from Capital Tax for the taxation year, except for a branch of a non-resident corporation. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in* 550 *on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.*

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017R).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(2)(a) or 2(2)(b), and whose **business is not carried on solely in Canada** is deemed to be the **greater** of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Paid-up Capital

Paid-up capital stock (Int.B. 3012R and 3015R)	+	350	167,081,000
Retained earnings (if deficit, deduct) (Int.B. 3012R)	±	351	56,826,000
Capital and other surpluses, excluding appraisal surplus (Int.B.3012R)	+	352	
Loans and advances *(Attach schedule)* (Int.B. 3013R)	+	353	318,585,370
Bank loans (Int.B. 3013R)	+	354	
Bankers acceptances (Int.B. 3013R)	+	355	
Bonds and debentures payable (Int.B. 3013R)	+	356	
Mortgages payable (Int.B. 3013R)	+	357	
Lien notes payable (Int.B. 3013R)	+	358	
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	+	359	5,400,733
Contingent, investment, inventory and similar reserves (Int.B. 3012R)	+	360	
Other reserves not allowed as deductions for income tax purposes *(Attach schedule)* (Int.B. 3012R)	+	361	
Share of partnership(s) or joint venture(s) paid-up capital *(Attach schedule(s))* (Int.B. 3017R)	+	362	
Subtotal	=	370	547,893,103
Subtract: Amounts deducted for income tax purposes in excess of amounts booked *(Retain calculations. Do not submit.)* (Int.B. 3012R)	–	371	8,043,120
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	–	372	
Total Paid-up Capital	=	380	539,849,983
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	–	381	
Electrical Generating Corporations Only – All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the *Corporations Tax Act*, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	–	382	
Net Paid-up Capital	=	390	539,849,983

Eligible Investments *(Refer to Guide and Int.B. 3015R)*

Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	+	402	
Mortgages due from other corporations	+	403	
Shares in other corporations (certain restrictions apply) *(Refer to Guide)*	+	404	
Loans and advances to unrelated corporations	+	405	44,387
Eligible loans and advances to related corporations (certain restrictions apply) *(Refer to Guide)*	+	406	169,951
Share of partnership(s) or joint venture(s) eligible investments *(Attach schedule)*	+	407	
Total Eligible Investments	=	410	214,338

continued on Page 10

Total Assets (Int.B. 3015R) *DOLLARS ONLY*

Total Assets per balance sheet	+	420	642,089,000
Mortgages or other liabilities deducted from assets	+	421	
Share of partnership(s)/joint venture(s) total assets *(Attach schedule)*	+	422	
Subtract: Investment in partnership(s)/joint venture(s)	–	423	
Total Assets as adjusted	=	430	642,089,000
Amounts in 360 and 361 (if deducted from assets)	+	440	
Subtract: Amounts in 371, 372 and 381	–	441	8,043,120
Subtract: Appraisal surplus if booked	–	442	
Add or Subtract: Other adjustments (specify on an attached schedule)	±	443	
Total Assets	=	450	634,045,880

Investment Allowance (410 ÷ 450) x 390 Not to exceed 410 = 460 182,495

Taxable Capital 390 – 460 = 470 539,667,488

Gross Revenue (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue) 480 692,894,000

Total Assets (as adjusted) From 430 642,089,000

Calculation of Capital Tax for all Corporations except Financial Institutions

Note: *This version (2007) of the CT23 may only be used for a taxation year that commenced after December 31, 2004.*

Financial Institutions use calculations on page 13.

Important: If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only Section A below.

OR If the corporation is **not** a member of an associated group and/or partnership, complete Section B below, then review only the Capital Tax calculations in Section C on page 11, selecting and completing the one specific subsection (e.g. C3) that applies to the corporation.

OR If the corporation **is** a member of an associated group and/or partnership, complete Section B below and Section D on page 11, and if applicable, complete Section E or Section F on page 12. Note: if the corporation is a member of a connected partnership, please refer to the CT23 Guide for additional instructions before completing the Capital Tax section.

SECTION A

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution (Int.B. 3018).

Enter NIL in 550 on page 12 and complete the return from that point.

SECTION B

B1. Calculation of Taxable Capital Deduction (TCD)

		Number of Days in Taxation Year					
		Days after Dec. 31, 2004 and before Jan. 1, 2006	Total Days				
7,500,000	x	36	÷ 73 366	= +	501		
		Days after Dec. 31, 2005 and before Jan. 1, 2007	Total Days				
10,000,000	x	37	÷ 73 366	= +	502		
		Days after Dec. 31, 2006 and before Jan. 1, 2008	Total Days				
12,500,000	x	38	÷ 73 366	= +	504		
		Days after Dec. 31, 2007	Total Days				
15,000,000	x	39 366	÷ 73 366	= +	505	15,000,000	
Taxable Capital Deduction (TCD)		501 + 502 + 504 + 505		=	503	15,000,000	

B2. This section applies to corporations to calculate the prorated capital tax rate.

Calculation of Capital Tax Rate

		Number of Days in Taxation Year					
		Days before Jan. 1, 2007	Total Days				
0.3 %	x	556	÷ 73 366	= +	511		%
		Days after Dec. 31, 2006 and before Jan. 1, 2009	Total Days				
0.225 %	x	557 366	÷ 73 366	= +	512	0.2250	%
Capital Tax Rate		511 + 512		=	516	0.2250	%

continued on Page 11

Capital Tax Calculation *continued from Page 10*

SECTION C

This section applies if the corporation is **not** a member of an associated group and/or partnership.

C1. If 430 and 480 on page 10 are both $3,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.

C2. If Taxable Capital in 470 is **equal to or less than the TCD** in 503, enter NIL in 550 on page 12 and complete the return from that point.

C3. If Taxable Capital in 470 **exceeds the TCD** in 503, complete the following calculation and transfer the amount from 523 to 543 on page 12, and complete the return from that point.

\+ From 470 _____.
− From 503 _____.
= 471 _____. x From 30 100.0000 % (Ontario Allocation) x From 516 0.2250 % (Capital Tax Rate) x (Days in taxation year 555 366 / 366 (366 if leap year) *If floating taxation year, refer to Guide.*) = + 523 _____. *Transfer to 543 on page 12 and complete the return from that point*

SECTION D

This section applies ONLY to a corporation that is a member of an associated group (excluding Financial Institutions and corporations exempt from Capital Tax) and/or partnership. You must check either 509 or 524 and complete this section before you can calculate your Capital Tax Calculation under either Section E or Section F.

D1. ☐ 509 (X if applicable)

All corporations that you are associated with do **not** have a permanent establishment in Canada.

If Taxable Capital 470 on page 10 is equal to or less than the TCD 503 on page 10, enter NIL in 550 on page 12 and complete the return from that point.

If Taxable Capital 470 on page 10 exceeds the TCD 503 on page 10, proceed to **Section E**, enter the TCD amount in 542 in Section E, and complete Section E and the return from that point.

D2. ☒ 524 (X if applicable)

One or more of the corporations that you are associated with **maintains** a permanent establishment in Canada.

You and your associated group may continue to allocate the TCD by completing the Calculation below. Or, the associated group **may file an election** under subsection 69(2.1) of the *Corporations Tax Act*, whereby total assets are used to allocate the TCD among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as **Net Deduction**) of the capital tax effect relating to the TCD to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.

The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.

In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

D2. Calculation is on next page

continued on Page 12

Capital Tax Calculation *continued from Page 11*

DOLLARS ONLY

D2. Calculation Do **not** complete this calculation if ss.69(2.1) election is filed

Taxable Capital From 470 on page 10 + From 470

Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada

Names of associated corporations (excluding Financial Institutions and corporations exempt from Capital Tax) having a permanent establishment in Canada *(if insufficient space, attach schedule)*	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
			+ 531
			+ 532
			+ 533

Aggregate Taxable Capital 470 + 531 + 532 + 533 , etc. = 540

If 540 above is equal to or less than the TCD 503 on page 10, the corporation's Capital Tax for the taxation year, is NIL.

Enter NIL in 523 in section E below, as applicable.

If 540 above is greater than the TCD 503 on page 10, the corporation must compute its share of the TCD below in order to calculate its Capital Tax for the taxation year under Section E below.

From 470 ÷ From 540 x From 503 = 541

Transfer to 542 *in Section E below*

Ss.69(2.1) Election Filed

X 591 (X if applicable) **Election filed**. *Attach a copy of Schedule 591 with this CT23 Return.* Proceed to **Section F** below.

SECTION E

This section applies if the corporation **is** a member of an associated group and/or partnership whose total **aggregate** Taxable Capital 540 above, exceeds the TCD 503 on page 10.

Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.

+	From 470											**Total Capital Tax for the taxation year**
−	542											
=	471		x	From 30	100.0000 %	x	From 516	0.2250 %	x	555 366 / 366 * (366 if leap year)	= + 523	
					Ontario Allocation			Capital Tax Rate		Days in taxation year		*Transfer to* 543 *and complete the return from that point*

SECTION F

This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election

+ From 470 539,667,488 x From 30 100.0000 % (Ontario Allocation) x From 516 0.2250 % (Capital Tax Rate) = + 561 1,214,252

− Capital tax deduction from 995 relating to **your corporation's** Capital Tax deduction, on Schedule 591 − From 995 33,750

= 562 1,180,502

Total Capital Tax for the taxation year

Capital Tax 562 1,180,502 x 555 366 / 366 * (366 if leap year) (Days in taxation year) = 563 1,180,502

Transfer to 543 *and complete the return from that point*

* *If floating taxation year, refer to Guide.*

Capital Tax before application of specified credits = 543 1,180,502

Subtract: Specified Tax Credits applied to reduce capital tax payable *(Refer to Guide)* − 546

Capital Tax 543 − 546 *(amount cannot be negative)* = 550 1,180,502

Transfer to Page 17

continued on Page 13

Capital Tax *continued from Page 12*

Calculation of Capital Tax for Financial Institutions

1.1 Credit Unions only

For taxation years commencing **after May 4, 1999** enter NIL in [550] on page 12, and complete the return from that point.

1.2 Other than Credit Unions

(Retain details of calculations for amounts in boxes [565] and [570]. Do not submit with this tax return.)

[565] _____ Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1 x [567] _____ % Capital Tax Rate (1) *(Refer to Guide)* x From [30] 100.0000 % Ontario Allocation x [555] 366 / Days in taxation year * 366 (366 if leap year) = + [569] _____

[570] _____ Adjusted Taxable Paid Up Capital in accordance with Division B.1 in excess of Basic Capital Amount x [571] _____ % Capital Tax Rate (2) *(Refer to Guide)* x From [30] 100.0000 % Ontario Allocation x [555] 366 / Days in taxation year * 366 (366 if leap year) = + [574] _____

Capital Tax for Financial Institutions – other than Credit Unions (before Section 2) [569] + [574] = [575] _____

** If floating taxation year, refer to Guide.*

2. Small Business Investment Tax Credit

(Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)

Allowable Credit for Eligible Investments – [585] _____

Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (X) ☐ Yes

Capital Tax - Financial Institutions [575] – [585] = [586] _____

Transfer to [543] *on Page 12*

Premium Tax (s.74.2 & 74.3) *(Refer to Guide)*

(1) Uninsured Benefits Arrangements [587] _____ x 2 % = [588] _____

Applies to Ontario-related uninsured benefits arrangements.

(2) Unlicensed Insurance (enter premium tax payable in [588] and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in [588].)

Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.

Deduct: Specified Tax Credits applied to reduce premium tax *(Refer to Guide)* – [589] _____

Premium Tax [588] – [589] = [590] _____

Transfer to page 17

DOLLARS ONLY

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 Schedule 1 ± 600 38,017,164
Transfer to Page 15

Add:

Federal capital cost allowance	+ 601	40,389,095
Federal cumulative eligible capital deduction	+ 602	101,708
Ontario taxable capital gain	+ 603	
Federal non-allowable reserves. Balance beginning of year	+ 604	7,177,000
Federal allowable reserves. Balance end of year	+ 605	3,047,144
Ontario non-allowable reserves. Balance end of year	+ 606	5,356,521
Ontario allowable reserves. Balance beginning of year	+ 607	7,947,000
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+ 608	
Federal resource allowance *(Refer to Guide)*	+ 609	
Federal depletion allowance	+ 610	
Federal foreign exploration and development expenses	+ 611	
Crown charges, royalties, rentals, etc. deducted for Federal purposes *(Refer to Guide)*	+ 617	

Management fees, rents, royalties and similar payments to non-arms' length non-residents

Number of Days in Taxation Year

612 _____ x 5 / 12.5 x (Days after Dec. 31, 2002 and before Jan. 1, 2004: 33 _____ ÷ Total Days: 73 366) = + 633 _____

612 _____ x 5 / 14 x (Days after Dec. 31, 2003: 34 366 ÷ Total Days: 73 366) = + 634 _____

Total add-back amount for Management fees, etc. 633 + 634 = _____ + 613

Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661 excluding any negative amount in 473 from Ont. CT23 Schedule 161 + 615

Add any negative amount in 473 from Ont. CT23 Schedule 161 + 616

Federal allowable business investment loss + 620

Total of other items not allowed by Ontario but allowed federally *(Attach schedule)* + 614

Total of Additions 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614 = 64,018,468 640 64,018,468
Transfer to Page 15

Deduct:

Ontario capital cost allowance (excludes amounts deducted under 675)	+ 650	40,389,095
Ontario cumulative eligible capital deduction	+ 651	101,708
Federal taxable capital gain	+ 652	
Ontario non-allowable reserves. Balance beginning of year	+ 653	7,177,000
Ontario allowable reserves. Balance end of year	+ 654	3,047,144
Federal non-allowable reserves. Balance end of year	+ 655	5,356,521
Federal allowable reserves. Balance beginning of year	+ 656	7,947,000
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) *(Retain calculations. Do not submit.)*	+ 657	
Ontario depletion allowance	+ 658	
Ontario resource allowance *(Refer to Guide)*	+ 659	
Ontario current cost adjustment *(Attach schedule)*	+ 661	
CCA on assets used to generate electricity from natural gas, alternative or renewable resources.	+ 675	

Subtotal of deductions for this page 650 to 659 + 661 + 675 681 64,018,468
Transfer to Page 15

continued on Page 15

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

continued from Page 14

Net Income (loss) for federal income tax purposes, per federal Schedule 1 - - - - - - - - - - - - - - - - From ± 600 38,017,164 .

Total of Additions on page 14 - From = 640 64,018,468 .

Sub Total of deductions on page 14 - From = 681 64,018,468 .

Deduct:

Ontario New Technology Tax Incentive (ONTTI) Gross-up
(***Applies*** only to those corporations whose Ontario allocation is less than 100% in the current taxation year.)

Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year - - - 662 .

ONTTI Gross-up deduction calculation:

[From 662 . x (Gross-up of CCA) 100 / From 30 100.0000 Ontario Allocation] − From 662 . = 663 .

Workplace Child Care Tax Incentive (WCCT)
(***Applies*** to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: [665 . x 30 % x 100 / From 30 100.0000 Ontario allocation] = 666 .

Workplace Accessibility Tax Incentive (WATI)
(***Applies*** to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: [667 . x 100 % x 100 / From 30 100.0000 Ontario allocation] = 668 .

Number of Employees accommodated 669

Ontario School Bus Safety Tax Incentive (OSBSTI)
(***Applies*** to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) *(Refer to Guide)*

Qualifying expenditures: [670 . x 30 % x 100 / From 30 100.0000 Ontario allocation] = 671 .

Educational Technology Tax Incentive (ETTI)
(***Applies*** to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: [672 . x 15 % x 100 / From 30 100.0000 Ontario allocation] = 673 .

Ontario allowable business investment loss - - - - - - - - - - - - - - - - + 678 .

Ontario Scientific Research Expenses claimed in year in 477 **from Ont. CT23 Schedule 161** + 679 .

Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003) - - - - - - - - - + 677 .

Total of other deductions allowed by Ontario *(Attach schedule)* - - - - - - - - + 664 .

Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 = 64,018,468 . ▶ 680 64,018,468 .

Net income (loss) for Ontario Purposes 600 + 640 − 680 - = 690 38,017,164 .

Transfer to Page 4

Continuity of Losses Carried Forward

DOLLARS ONLY

		Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year		700 (2)	710 (2)	720 (2)	730	740	750
Add:	Current year's losses (7)	701	711	721	731	741	751
	Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal		703	713	723	733	743	753
Subtract:	Utilized during the year to reduce taxable income	704 (2)	715 (2) (4)	724 (2)	734 (2) (4)	744 (4)	754 (4)
	Expired during the year	705		725	735	745	
	Carried back to prior years to reduce taxable income (5)	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
Subtotal		707	717	727	737	747	757
Balance at End of Year		709 (8)	719	729	739	749	759

Analysis of Balance at End of Year by Year of Origin

	Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only	Farm Losses	Restricted Farm Losses
800	9th preceding taxation year 2000-09-30	817 (9)	860 (9)		850	870
801	8th preceding taxation year 2001-09-30	818 (9)	861 (9)		851	871
802	7th preceding taxation year 2001-12-31	819 (9)	862 (9)		852	872
803	6th preceding taxation year 2002-12-31	820	830	840	853	873
804	5th preceding taxation year 2003-12-31	821	831	841	854	874
805	4th preceding taxation year 2004-12-31	822	832	842	855	875
806	3rd preceding taxation year 2005-12-31	823	833	843	856	876
807	2nd preceding taxation year 2006-12-31	824	834	844	857	877
808	1st preceding taxation year 2007-12-31	825	835	845	858	878
809	Current taxation year 2008-12-31	826	836	846	859	879
Total		829	839	849	869	889

Notes:

(1) Non-capital losses include allowable business investment losses, fed s.111(8)(b), as made applicable by s.34.

(2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.

(3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.

(4) To the extent of applicable gains/income/at-risk amount only.

(5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.

(6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.

(7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.

(8) Amount in 709 must equal total of 829 + 839.

(9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

Request for Loss Carry-Back (s.80(16))

Applies to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under **any Act administered by the Ministry of Finance**.
- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  1) the first day of the taxation year after the loss year,
  2) the day on which the corporation's return for the loss year is delivered to the Minister, or
  3) the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Application of Losses

	Predecessor Ontario Corporation's Tax Account No. (MOF)	Taxation Year Ending year month day	Non-Capital Losses	Total Capital Losses	Farm Losses	Restricted Farm Losses
Total amount of loss			910	920	930	940
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income						
i) 3rd preceding	901	2005-12-31	911	921	931	941
ii) 2nd preceding	902	2006-12-31	912	922	932	942
iii) 1st preceding	903	2007-12-31	913	923	933	943
Total loss to be carried back			From 706	From 716	From 726	From 736
Balance of loss available for carry-forward			919	929	939	949

Summary

Income Tax	+ From 230 or 320		5,229,782
Corporate Minimum Tax	+ From 280		
Capital Tax	+ From 550		1,180,502
Premium Tax	+ From 590		
Total Tax Payable	=	950	6,410,284
Subtract: Payments	–	960	6,956,283
Capital Gains Refund (s.48)	–	965	
Qualifying Environmental Trust Tax Credit *(Refer to Guide)*	–	985	
Specified Tax Credits *(Refer to Guide)*	–	955	
Other, specify	–		
Balance	=	970	-545,999
If payment due	Enclosed *	990	
If overpayment: Refund *(Refer to Guide)*	=	975	545,999
Apply to (year month day)		980	*(Includes credit interest)*

* Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the **Minister of Finance** and print your Ontario Corporation's Tax Account No. (MOF) on the back of cheque or money order. *(Refer to Guide for other payment methods.)*

Certification

I am an authorized signing officer of the corporation. I certify that this CT23 return, including all schedules and statements filed with or as part of this CT23 return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the *Corporations Tax Act*. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name *(please print)*

Mike Grue

Title

Treasurer

Full Residence Address

Signature

Date

June 22/09

Note: Section 76 of the *Corporations Tax Act* provides penalties for making false or misleading statements or omissions.

Attached Schedule with Total

Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations

Title Deferred Credits

Description	Amount
Deferred Revenue	510,294 00
Employee Future Benefits	4,890,439 00
Total	5,400,733 00

Attached Schedule with Total

Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)

Title Line 371

Description	Amount
Cumulative CCA	248,434,452 00
Cumulative Depreciation	-219,479,786 00
Net Regulatory asset	54,160 00
Cumulative CEC amount	742,279 00
Cumulative CCA on FMV bump	-21,707,985 00
Total	8,043,120 00

Corporate Minimum Tax (CMT)
CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Part 1: Calculation of CMT Base

Banks – Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.

Life Insurance corporations – Net income/loss before Special Additional Tax as determined under s.57.1(2)(c) or (d)

Net Income/Loss (unconsolidated, determined in accordance with GAAP)				± 2100	21,788,000
Subtract (to the extent reflected in net income/loss):					
Provision for recovery of income taxes / benefit of current income taxes	+ 2101				
Provision for deferred income taxes (credits) / benefit of future income taxes	+ 2102				
Equity income from corporations	+ 2103				
Share of partnership(s)/joint venture(s) income	+ 2104				
Dividends received/receivable deductible under fed.s.112	+ 2105				
Dividends received/receivable deductible under fed.s.113	+ 2106				
Dividends received/receivable deductible under fed.s.83(2)	+ 2107				
Dividends received/receivable deductible under fed.s.138(6)	+ 2108				
Federal Part VI.1 tax paid on dividends declared and paid, under fed.s.191.1(1)		x 3	+ 2109		
Subtotal			=	– 2110	
Add (to extent reflected in net income/loss):					
Provision for current taxes / cost of current income taxes	+ 2111	12,470,000			
Provision for deferred income taxes (debits) / cost of future income taxes	+ 2112				
Equity losses from corporations	+ 2113				
Share of partnership(s)/joint venture(s) losses	+ 2114				
Dividends that have been deducted to arrive at net income per Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1))	+ 2115				
Subtotal			= 12,470,000	+ 2116	12,470,000
Add/Subtract:					
Amounts relating to s.57.9 election/regulations for disposals etc. of property, occuring before March 22, 2007, for current/prior years					
** Fed.s.85	+ 2117		or – 2118		
** Fed.s.85.1	+ 2119		or – 2120		
** Fed.s.97	+ 2121		or – 2122		
** Amounts relating to amalgamations (fed.s.87) as prescribed in regulations for current/prior years	+ 2123		or – 2124		
** Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/ prior years	+ 2125		or – 2126		
** Amounts relating to s.57.10 election/ regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years	+ 2127		or – 2128		
Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not otherwise deducted in determining CMT adjusted net income			– 2150		
Capital gains on eligible donations of publicly-listed securities and ecologically sensitive land made after May 1, 2006 (to the extent reflected in net income/loss)			– 2155		
Subtotal (Additions)		=		+ 2129	
Subtotal (Subtractions)			=	– 2130	
** Other adjustments				± 2131	
Subtotal ± 2100 – 2110 + 2116 + 2129 – 2130 ± 2131				= 2132	34,258,000
** Share of partnership(s)/joint venture(s) **adjusted** net income/loss				± 2133	
Adjusted net income (loss) (if loss, transfer to 2202 in ***Part 2: Continuity of CMT Losses Carried Forward.***)				= 2134	34,258,000
Deduct: * CMT losses: pre-1994 Loss	+ From 2210				
* CMT losses: other eligible losses	+ 2211				
	=			– 2135	

* CMT losses applied cannot exceed adjusted net income or increase a loss

** *Retain calculations. Do not submit with this schedule.*

CMT Base	= 2136	34,258,000

Transfer to CMT Base on Page 8 of the CT23 or Page 6 of the CT8

Corporate Minimum Tax (CMT)

CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Part 2: Continuity of CMT Losses Carried Forward

Balance at Beginning of year NOTES (1), (2)				+ 2201	
Add:	Current year's losses	+ 2202			
	Losses from predecessor corporations on amalgamation that occurred before March 22, 2007 NOTE (3)	+ 2203			
	Losses from predecessor corporations on wind-up completed before March 22, 2007 NOTE (3)	+ 2204			
	Amalgamation (X) 2205 ☐ Yes Wind-up (X) 2206 ☐ Yes				
Subtotal		=	▶	+ 2207	
Adjustments (attach schedule)				± 2208	
CMT losses available	2201 + 2207 ± 2208			= 2209	
Subtract:	Pre-1994 loss utilized during the year to reduce adjusted net income	+ 2210			
	Other eligible losses utilized during the year to reduce adjusted net income NOTE (4)	+ 2211			
	Losses expired during the year	+ 2212			
Subtotal		=	▶	− 2213	
Balances at End of Year NOTE (5)	2209 − 2213			= 2214	

Notes:

(1) Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT loss.

(2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and s.57.5(7))

(3) Include and indicate whether CMT losses are a result of an amalgamation that occurred before March 22, 2007, to which fed.s.87 applies and/or a wind-up completed before March 22, 2007, to which fed.s.88(1) applies (see s.57.5(8) and s.57.5(9)). The continuation of CMT losses no longer applies for amalgamations and wind-ups that occur after March 21, 2007.

(4) CMT losses must be used to the extent of the lesser of the adjusted net income 2134 and CMT losses available 2209.

(5) Amount in 2214 must equal sum of 2270 + 2290.

(6) Include the lesser of the total investment losses of a predecessor corporation from an investment in another predecessor corporation that is controlled by the first predecessor corporation, and the total unused CMT losses of the other predecessor corporation.

(7) Include the lesser of the total investment losses of the parent corporation from its investment in the subsidiary corporation, and the total unused CMT losses of the subsidiary corporation.

Part 3: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year 2000-09-30	2260	2280
2241	8th preceding taxation year 2001-09-30	2261	2281
2242	7th preceding taxation year 2001-12-31	2262	2282
2243	6th preceding taxation year 2002-12-31	2263	2283
2244	5th preceding taxation year 2003-12-31	2264	2284
2245	4th preceding taxation year 2004-12-31	2265	2285
2246	3rd preceding taxation year 2005-12-31	2266	2286
2247	2nd preceding taxation year 2006-12-31	2267	2287
2248	1st preceding taxation year 2007-12-31	2268	2288
2249	Current taxation year 2008-12-31	2269	2289
Totals		2270	2290

The sum of amounts must equal amount in 2270 + 2290 = 2214.

Corporate Minimum Tax (CMT)
CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Part 4: Continuity of CMT Credit Carryovers

Balance at Beginning of year NOTE (1) . . . . . + 2301

Add: Current year's CMT Credit (280 on page 8 of the CT23 or 347 on page 6 of the CT8. If negative, enter NIL) . . . . . + From 280 or 347

Gross Special Additional Tax NOTE (2) 312 on page 5 of CT8. (Life Insurance corporations only. Others enter NIL.) . . . . . + From 312

Subtract Income Tax (190 on page 6 of the CT23 or page 4 of the CT8) . . . . . − From 190

Subtotal (If negative, enter NIL) . . . . . = ▶ − 2305

Current year's CMT credit (If negative, enter NIL) 280 or 347 − 2305 . . . = ▶ + 2310

CMT Credit Carryovers from predecessor corporations NOTE (3) . . . . . + 2325

Amalgamation (X) 2315 ☐ Yes Wind-up (X) 2320 ☐ Yes

Subtotal 2301 + 2310 + 2325 . . . . . = 2330

Adjustments *(Attach schedule)* . . . . . ± 2332

CMT Credit Carryover available 2330 ± 2332 . . . . . = 2333

Transfer to Page 8 of the CT23 or Page 6 of the CT8

Subtract: CMT Credit utilized during the year to reduce income tax (310 on page 8 of the CT23 or 351 on page 6 of the CT8.) + From 310 or 351

CMT Credit expired during the year . . . . . + 2334

Subtotal . . . . . = ▶ − 2335

Balance at End of Year NOTE (4) 2333 − 2335 . . . . . = 2336

Notes:

(1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))

(2) The CMT credit of life insurance corporations can be restricted. (see s.43.1(3)(b))

(3) Include and indicate whether CMT credits are a result of an amalgamation that occurred before March 22, 2007 to which fed.s.87 applies and/or a wind-up completed before March 22, 2007, to which fed.s.88(1) applies. (see s.43.1(4))

(4) Amount in 2336 must equal sum of 2370 + 2390 .

Part 5: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
2340	9th preceding taxation year 2000-09-30	2360	2380
2341	8th preceding taxation year 2001-09-30	2361	2381
2342	7th preceding taxation year 2001-12-31	2362	2382
2343	6th preceding taxation year 2002-12-31	2363	2383
2344	5th preceding taxation year 2003-12-31	2364	2384
2345	4th preceding taxation year 2004-12-31	2365	2385
2346	3rd preceding taxation year 2005-12-31	2366	2386
2347	2nd preceding taxation year 2006-12-31	2367	2387
2348	1st preceding taxation year 2007-12-31	2368	2388
2349	Current taxation year 2008-12-31	2369	2389
Totals		2370	2390

The sum of amounts must equal amount in 2370 + 2390 = 2336 .

Corporate Minimum Tax (CMT)
CT23 Schedule 101 – Supporting Schedule

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

CMT Losses Carried Forward Workchart

(i) Continuity of Pre-1994 CMT Losses

	Corporation's Pre-1994 Loss	Predecessors' Pre-1994 Loss	
		Amalgamation	Wind-Up
Date of the last tax year end before the corp's 1st tax year commencing after 1993			
Pre-1994 Loss (per schedule)			
Less: Claimed in prior taxation years commencing after 1993			
Pre-1994 Loss available for the current year			
Less: Deducted in the current year (max. = adj. net income for the year)			
Expired after 10 years			
Pre-1994 Loss Carryforward			

(ii) Continuity of Other Eligible CMT Losses – Filing Corporation (for losses occurring in tax years commencing after 1993)

	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year	1999-09-30					
9th Prior Year	2000-09-30					
8th Prior Year	2001-09-30					
7th Prior Year	2001-12-31					
6th Prior Year	2002-12-31					
5th Prior Year	2003-12-31					
4th Prior Year	2004-12-31					
3rd Prior Year	2005-12-31					
2nd Prior Year	2006-12-31					
1st Prior Year	2007-12-31					
	Total					

Predecessor Corporations Only – Amalgamation

Indicate the amounts of eligible CMT losses from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

Corporate Minimum Tax (CMT)
CT23 Schedule 101 – Supporting Schedule

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

CMT Losses Carried Forward Workchart (continued)

Predecessor Corporations Only – Wind-Up

Indicate the amounts of eligible CMT losses from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

Corporate Minimum Tax (CMT)
CT23 Schedule 101 – Supporting Schedule

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

CMT Credit Carryovers Workchart

Filing Corporation

	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year	1999-09-30					
9th Prior Year	2000-09-30					
8th Prior Year	2001-09-30					
7th Prior Year	2001-12-31					
6th Prior Year	2002-12-31					
5th Prior Year	2003-12-31					
4th Prior Year	2004-12-31					
3rd Prior Year	2005-12-31					
2nd Prior Year	2006-12-31					
1st Prior Year	2007-12-31					
	Total					

Predecessor Corporations Only – Amalgamation

Indicate the amounts of CMT credit carryovers from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

Predecessor Corporations Only – Wind-Up

Indicate the amounts of CMT credit carryovers from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

Ontario Ministry of Revenue
Corporations Tax
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

Surtax on Canadian-Controlled Private Corporations

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Taxation Income (if loss, enter nil)
Hydro Ottawa Holding Inc.	1800112	2008-12-31	+
Energy Ottawa Inc.	1800073	2008-12-31	+
Telecom Ottawa Holding Inc.	1800371	2008-12-31	+
PowerTrail Inc.	4399428	2008-12-31	+
			+
			+

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Corporate Minimum Tax - Associated Corporations

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Total Assets	Total Revenue
Hydro Ottawa Holding Inc.	1800112	2008-12-31	+ 496,263,000	+ 38,217,000
Energy Ottawa Inc.	1800073	2008-12-31	+ 36,616,000	+ 10,078,000
Telecom Ottawa Holding Inc.	1800371	2008-12-31	+ 27,231,402	+ 22,418,554
PowerTrail Inc.	4399428	2008-12-31	+ 10,108,000	+ 2,171,000
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
		Totals	= 570,218,402	= 72,884,554

Transfer to 249 *of the CT23* *Transfer to* 250 *of the CT23*

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Paid-Up Capital: Loans and Advances

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Loans or Advances Credited or Advanced to Corporation
(includes accounts payable to related parties outstanding at the taxation year end for 120 days or more, and accounts payable to non-related parties outstanding for 365 days or more at the taxation year end)

Customer Deposits	+	24,257,256
Notes Payable	+	282,185,000
Tender Deposits	+	50,101
Key Deposits	+	27,000
A/P to related parties >120 days	+	9,987
A/P to non-related parties > 365 days	+	56,026
Interco advances- Parent Co.	+	12,000,000
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
Total *Transfer to* 353 *of the CT23*	=	318,585,370

Ontario

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Ontario Charitable Donations and Gifts

Schedule 2

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

- For use by a corporation to claim any of the following:
  - Charitable donations;
  - Gifts to Her Majesty in right of Ontario, to Ontario crown agencies, or to Ontario Crown foundations;
  - Gifts to Canada or a province;
  - Gifts of certified cultural property; or
  - Gifts of certified ecologically sensitive land.
- The donations and gifts are eligible for a five year carry-forward.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of subsidiary as described under subsection 87(1) and 88(1) of the federal *Income Tax Act* (Canada).
- For donations and gifts made after March 22, 2004, subsection 34(1.1) of the *Corporations Tax Act* parallels subsection 110.1(1.2) of the *Income Tax Act* and provides as follows:
  - where a particular corporation has undergone a change of control, for taxation years that end on or after the change of control, no corporation can claim a deduction for a gift made by a particular corporation to a qualified donee before the change of control;
  - if a particular corporation makes a gift to a qualified donee pursuant to an arrangement under which both the gift and the change of control is expected, no corporation can claim a deduction for the gift unless the person acquiring control of the particular corporation is the qualified donee.
- For instructions on calculating additional deductions for eligible medical gifts made after March 18, 2007, please see the Revised Guide to the 2007 CT23 Corporations Tax and Annual Return. The deduction may be claimed in box 664 of Ontario Schedule 1.
- File one completed copy of this schedule with your CT23.

Part 1 – Charitable Donations

Charitable Donations at end of preceding taxation year		+	A
Deduct: Donations expired after 5 taxation years		–	B
Charitable donations at beginning of taxation year		=	C
Add: Donations transferred on amalgamation or wind-up of subsidiary	D		
Total current year charitable donations made	67,292 E		
Subtotal D + E	67,292	▶	67,292 F
Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004)		–	G
Total donations available **C + F – G**		=	67,292 H
Deduct: Amount applied against taxable income (amount **U**, Part 2)		–	67,292 U
Charitable donations closing balance		=	I

Part 2 – Maximum Deduction Calculation for Donations

Ontario net income for tax purposes multiplied by 75%		=	28,512,873 J
Note: *For credit unions the Ontario net income for tax purposes is the amount before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.*			
Ontario taxable capital gains arising in respect of gifts of capital property	K	+	
Ontario taxable capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01) ITA	L	+	
Add the lesser of:			
1. The amount of the recapture of capital cost allowance in respect of charitable gifts	M		
2. **The lesser of:**			
2a. Proceeds of dispositions less outlays and expenses	N		
2b. The capital cost	O		
The lesser of **N** and **O**	▶ P		
The lesser of **M** and **P**	▶ Q	+	
Subtotal K + L + Q		=	R
25% X R		=	S
Maximum deduction allowable J + S		=	28,512,873 T
Claim for charitable donations (not exceeding the lesser of **H** from Part 1, **T** and net income for tax purposes)			67,292 U

Enter in 1 *of the CT23*

Ontario Charitable Donations and Gifts

Schedule 2

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Part 3 – Gifts to Her Majesty in right of Ontario

For use by a corporation claiming gifts to Her Majesty in right of Ontario, to Ontario Crown Agencies, or to Ontario Crown Foundations.

Gifts to Ontario Crown Agency or Ontario Crown Foundation at end of the preceding taxation year . . . . . +

Deduct: Gifts expired after 5 years . . . . . −

Gifts to Ontario Crown Agency or Ontario Crown Foundation at the beginning of the taxation year . . . . . =

Add: Gifts transferred on amalgamation or wind-up of a subsidiary . . . . . +

Total current year gifts . . . . . +

Subtotal . . . . . = ▶

Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004) . . . . . −

Total gifts available . . . . . =

Deduct: Amount applied against taxable income 2 of the CT23 . . . . . −

Gifts to Ontario Crown Agency or Ontario Crown Foundation closing balance . . . . . =

Foundation Name	Date of Donation	Amount $

Total gifts to Her Majesty in right of Ontario . . . . . =

Part 4 – Maximum Deduction Calculation for Gifts to Her Majesty in Right of Ontario

Deduction is the lesser of:

1. Ontario Net Income before deductions of gifts after deducting charitable donations and gifts to Her Majesty in right of Canada or a province other than Ontario . . . . . 37,949,872 V
2. **Lesser of:**
   - 2a. Ontario Net Income for the taxation year . . . . . 38,017,164 W
   - 2b. Gifts made in the taxation year or any of the five preceding taxation years to Her Majesty in Right of Ontario, an Ontario Crown Agency or an Ontario Crown Foundation X
   - The lesser of **W** and **X** . . . . . ▶ Y

Maximum deduction allowable the lesser of **V** and **Y** . . . . . Z

Transfer to 2 *of the CT23*

Part 5 – Gifts to Canada or a province other than Ontario

Gifts to Canada or a province other than Ontario at the end of the preceding year . . . . . +

Deduct: Gifts to Canada or a province other than Ontario expired after five taxation years . . . . . −

Gifts to Canada or a province other than Ontario at the beginning of the taxation year . . . . . =

Add: Gifts to Canada or a province other than Ontario transferred on amalgamation or wind-up of a subsidiary . . . . . +

Total current year Gifts to Canada or a province other than Ontario *(Not applicable for gifts made after February 18, 1997, unless a written agreement was made before this date.)* . . . . . +

Subtotal . . . . . = ▶

Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004) . . . . . −

Total gifts to Canada or a province other than Ontario available . . . . . =

Deduct: Amount applied against taxable income . . . . . −

Gifts to Canada or a province other than Ontario closing balance . . . . . =

Ontario Charitable Donations and Gifts

Schedule 2

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Part 6 – Gifts of certified cultural property

Gifts of certified cultural property at the end of the preceding taxation year	+		
Deduct: Gifts of certified cultural property expired after five years	–		
Gifts of certified cultural property at the beginning of the taxation year	=		
Add: Gifts of certified cultural property transferred on amalgamation or wind-up of a subsidiary	+		
Total current year gifts of certified cultural property	+		
Subtotal	=		▶
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	–		
Total gifts of certified cultural property available	=		
Deduct: Amount applied against taxable income	–		
Gifts of certified cultural property closing balance	=		

Part 7 – Gifts of certified ecologically sensitive land

Gifts of certified ecologically sensitive land at the end of the preceding taxation year	+		
Deduct: Gifts of certified ecologically sensitive land expired after five years	–		
Gifts of certified ecologically sensitive land at the beginning of the taxation year	=		
Add: Gifts of certified ecologically sensitive land transferred on amalgamation or wind-up of a subsidiary	+		
Total current year gifts of certified ecologically sensitive land	+		
Subtotal	=		▶
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	–		
Total gifts of certified ecologically sensitive land available	=		
Deduct: Amount applied against taxable income	–		
Gifts of certified ecologically sensitive land closing balance	=		

Part 8 – Analysis of balance by year of origin

Year of origin	Charitable donations	Gifts to Her Majesty in right of Ontario	Gifts to Canada or a province other than Ontario	Gifts of certified cultural property	Gifts of certified ecologically sensitive land
2007-12-31					
2006-12-31					
2005-12-31					
2004-12-31					
2003-12-31					
2002-12-31					
Totals					

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Ontario Capital Cost Allowance
Schedule 8

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Is the corporation electing under regulation 1101(5q)? 1 ☐ Yes 2 ☒ No

1 Class number	2 Ontario undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of the prior year's CCA schedule)	3 Cost of acquisitions during the year (new property must be available for use) See note 1 below	4 Net adjustments (show negative amounts in brackets)	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 Ontario undepreciated capital cost (column 2 plus column 3 or minus column 4 minus column 5)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) See note 2 below	8 Reduced undepreciated capital cost (column 6 minus column 7)	9 CCA rate %	10 Recapture of capital cost allowance	11 Terminal loss	12 Ontario capital cost allowance (column 8 multiplied by column 9; or a lower amount)	13 Ontario undepreciated capital cost at the end of the year (column 6 minus column 12)
1	272,586,358			0	272,586,358		272,586,358	4	0	0	10,903,454	261,682,904
1	1,962,126	6,130,795		72,494	8,020,427	3,029,151	4,991,276	6	0	0	299,477	7,720,950
2	89,107,550			0	89,107,550		89,107,550	6	0	0	5,346,453	83,761,097
3	13,852,592			0	13,852,592		13,852,592	5	0	0	692,630	13,159,962
8	9,216,558	1,369,618		23	10,586,153	684,798	9,901,355	20	0	0	1,980,271	8,605,882
10	7,326,313	1,823,694		222,098	8,927,909	800,798	8,127,111	30	0	0	2,438,133	6,489,776
12	3,177,092	3,284,145		0	6,461,237	1,642,073	4,819,164	100	0	0	4,819,164	1,642,073
42	794,730			0	794,730		794,730	12	0	0	95,368	699,362
45	1,716,873			0	1,716,873		1,716,873	45	0	0	772,593	944,280
See schedule	120,524,937	53,219,579			173,744,516	26,609,790	147,134,726				13,041,552	160,702,964
Totals	520,265,129	65,827,831		294,615	585,798,345	32,766,610	553,031,735					545,409,250
											40,389,095	

Enter in boxes 650 . . . . 650 . . . . 650 on the CT23.

Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the *Income Tax Act* (Canada).

Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.

Ontario Capital Cost Allowance

Schedule 8

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

1 Class number	2 Ontario undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of the prior year's CCA schedule)	3 Cost of acquisitions during the year (new property must be available for use) See note 1 below	4 Net adjustments (show negative amounts in brackets)	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 Ontario undepreciated capital cost (column 2 plus column 3 or minus column 4 minus column 5)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) See note 2 below	8 Reduced undepreciated capital cost (column 6 minus column 7)	9 CCA rate %	10 Recapture of capital cost allowance	11 Terminal loss	12 Ontario capital cost allowance (column 8 multiplied by column 9; or a lower amount)	13 Ontario undepreciated capital cost at the end of the year (column 6 minus column 12)
50	2,320,365	766,821		0	3,087,186	383,411	2,703,775	55	0	0	1,487,076	1,600,110
47	118,204,572	52,452,758		0	170,657,330	26,226,379	144,430,951	8	0	0	11,554,476	159,102,854
Totals	120,524,937	53,219,579			173,744,516	26,609,790	147,134,726				13,041,552	160,702,964

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Ontario Cumulative Eligible Capital Deduction
Schedule 10 Page 1 of 2

For taxation years 2002 and later

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

- **For use by a corporation that has eligible capital property.**
- **A separate cumulative eligible capital account must be kept for each business.**

Part 1 – Calculation of current year deduction and carry-forward

Ontario Cumulative eligible capital – balance at end of preceding taxation year *(if negative, enter zero)* = + 1,157,632 **A**

Add: Cost of eligible capital property acquired during the taxation year + 393,794 **B**

Other adjustments + **C**

B + C = 393,794 x 3 / 4 = 295,346 **D**

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002 x 1 / 2 = – **E**

D minus E *(if negative, enter zero)* = 295,346 + 295,346 **F**

Amount transferred on amalgamation or wind-up of subsidiary + **G**

Subtotal A + F + G = 1,452,978 **H**

Deduct: Ontario proceeds of sales (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year + **I**

The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) of the *Income Tax Act* (Canada) + **J**

Other adjustments + **K**

I + J + K = x 3 / 4 = – **L**

Ontario cumulative eligible capital balance H minus L = 1,452,978 **M**

*If **M** is negative, enter zero at line **Q** and proceed to **Part 2**, page 2.*

Cumulative eligible capital for a property no longer owned after ceasing to carry on that business **N**

From **M** 1,452,978

From **N** –

Current year deduction M minus N = 1,452,978 x 7 % = + 101,708 **O**

N + O = 101,708 – 101,708 **P**

Note: *The maximum current year deduction is 7%. Any amount up to the maximum deduction of 7% may be claimed. For taxation years starting after December 21, 2000, the deduction may not exceed the maximum amount prorated for the number of days in the taxation year divided by 365 or 366 days.*

Enter amount in box 651 *of the CT23*

Ontario cumulative eligible capital - closing balance M minus P *(if negative, enter zero)* = 1,351,270 **Q**

See page 2 - Part 2

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Part 2 – Amount to be included in income arising from disposition

Complete this part only if the amount at line M is negative.

Amount from line M above. *Show this as a positive amount; not negative.* . . . . . R

Total cumulative eligible capital deductions from income for taxation years beginning after June 30, 1988 . . . . . + 1

Total of all amounts which reduced cumulative eligible capital in the current or prior years under subsection 80(7) of the ITA . . . . . + 2

Total of cumulative eligible capital deductions claimed for taxation years beginning before July 1, 1988 . . . . . + 3

Negative balances in the cumulative eligible capital account that were included in income for taxation years beginning before July 1, 1988 . . . . . – 4

Deduct line 4 from line 3 *(if negative, enter zero)* . . . . . = ▷ + 5

Total lines 1 + 2 + 5 . . . . . = 6

Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 1 7

Amounts at **Line Z** from Ontario Schedule 10 of previous taxation years ending after February 27, 2000
*(This will be **Line T** in earlier versions of this schedule.)* . . . . . + 8

Total lines 7 + 8 . . . . . = ▷ – 9

Deduct line 9 from line 6 *(if negative, enter zero)* . . . . . = ▷ – S

R minus S *(if negative, enter zero)* . . . . . = T

From Line **5** _____ x 1 / 2 . . . . . = – U

T minus U *(if negative, enter zero)* . . . . . = V

From **V** _____ x 2 / 3 . . . . . = W

Lesser of **R** and **S** . . . . . = + Z

Amount to be included in income W + Z . . . . . =

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Ontario Continuity of Reserves
Schedule 13

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

For use by a corporation to provide a continuity of all reserves claimed which are allowed for tax purposes.

Part 1 – Capital gains reserves

	Description of property	Ontario balance at the beginning of the year $	Transfer on amalgamation or wind-up of subsidiary $	Add	Deduct	Ontario balance at the end of the year $
1						
	Totals	A	B			C

The total capital gains reserve at the beginning of the taxation year **A** plus the total capital gains reserve transfer on amalgamation or wind-up of subsidiary **B**, should be entered on Schedule 6; and the total capital gains reserve at the end of the taxation year **C**, should also be entered on Schedule 6.

Part 2 – Other reserves

Description	Ontario balance at the beginning of the year $	Transfer on amalgamation or wind-up of subsidiary $	Add	Deduct	Ontario balance at the end of the year $
Reserve for doubtful debts	1,443,000			475,768	967,232
Reserve for undelivered goods and services not rendered					
Reserve for prepaid rent					
Reserve for December 31, 1995 income					
Reserve for refundable containers					
Reserve for unpaid amounts					
Other tax reserves	6,504,000			4,424,088	2,079,912
Totals	D 7,947,000	E		4,899,856	F 3,047,144

The amount from **D** plus the amount from **E** should be entered in [607] of the CT23.
The amount from **F** should be entered in [654] of the CT23.

Part 3 – Continuity of non-deductible reserves

Reserve	Ontario opening balance	Transfers	Ontario additions	Ontario deductions	Other adjustments	Ontario closing balance
Regulatory Liabilities	5,234,000			1,907,000		3,327,000
Allowance for Doubtful Debts	1,943,000		86,521			2,029,521
Reserves from Part 2						
Totals	7,177,000		86,521	1,907,000		5,356,521

Enter in box [653] *of the CT23* — *Enter in box* [606] *of the CT23*

Ontario

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2008 Capital Tax Election of Associated Group Agreement for Allocation of Taxable Capital Deduction (TCD)

CT23 SCHEDULE 591

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

The following associated group of corporations includes all the corporations in this associated group (excluding financial institutions and corporations exempt from capital tax) having a permanent establishment in Canada and are hereby making an election under subsection 69(2.1) of the *Corporation Tax Act* to allocate the tax effect of the group's taxable capital deduction (TCD) as calculated in section B1 on page 10 of the CT23 for all taxation years which end in the 2008 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2007 calendar year.

Applies to taxation years ending in the 2008 calendar year.

Corporation having a permanent establishment in Canada	Last taxation year ending in 2007 calendar year	Ontario Allocation **A**	Total Assets **T**	Net Deduction **A x TE x (T+X) ND**	Allocation of Net Deduction **AND**
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800113	2007-12-31	100.0000	642,079,000	17,521	33,750
Corporation Name: Hydro Ottawa Limited					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 15,000,000 x **Capital Tax Rate** 516 0.225 = **TE** 33,750					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800112	2007-12-31	100.0000	510,751,000	13,937	
Corporation Name: Hydro Ottawa Holding Inc.					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 15,000,000 x **Capital Tax Rate** 516 0.225 = **TE** 33,750					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800073	2007-12-31	100.0000	38,362,000	1,047	
Corporation Name: Energy Ottawa Inc.					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 15,000,000 x **Capital Tax Rate** 516 0.225 = **TE** 33,750					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
See Schedule			45,618,162	1,245	
Corporation Name:					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 x **Capital Tax Rate** 516 = **TE**					

If insufficient space, attach list.

Total Assets of Associated Group having permanent establishments in Canada X 1,236,810,162 959

Total Net Deductions of Associated Group having permanent establishments in Canada . . . **TND** 33,750 994

Total Allocated Net Deductions of Associated Group having permanent establishments in Canada . . . . . **TAND** 33,750

2008 Capital Tax Election of Associated Group Agreement for Allocation of Taxable Capital Deduction (TCD)

CT23 SCHEDULE 591

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Hydro Ottawa Limited	1800113	2008-12-31

Corporation having a permanent establishment in Canada	Last taxation year ending in 2007 calendar year	Ontario Allocation A	Total Assets T	Net Deduction A x TE x (T+X) ND	Allocation of Net Deduction AND
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800371	2007-12-31	100.0000	35,142,162	959	
Corporation Name					
Telecom Ottawa Holding Inc.					
Tax Effect (TE) of Taxable Capital Deduction					
From CT23, Page 10, Section B:					
TCD 503 15,000,000 x **Capital Tax Rate** 516 0.225 = **TE** 33,750					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
4399428	2007-12-31	100.0000	10,476,000	286	
Corporation Name					
PowerTrail Inc.					
Tax Effect (TE) of Taxable Capital Deduction					
From CT23, Page 10, Section B:					
TCD 503 15,000,000 x **Capital Tax Rate** 516 0.225 = **TE** 33,750					

Total Assets of Associated Group having permanent establishments in Canada **X** 45,618,162 (959)

Total Net Deductions of Associated Group having permanent establishments in Canada . . . **TND** 1,245 (994)

Total Allocated Net Deductions of Associated Group having permanent establishments in Canada . . . . . **TAND**

Corporate Taxpayer Summary

Corporate information

Corporation's name . . . . . Hydro Ottawa Limited

Taxation Year . . . . . 2008-01-01 to 2008-12-31

Jurisdiction . . . . . Ontario

BC	AB	SK	MB	ON	QC	NB	NS	NO	PE	NL	XO	YT	NT	NU	OC
☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Corporation is associated . . . . . Y

Corporation is related . . . . . Y

Number of associated corporations . . . 4

Type of corporation . . . . . Canadian-Controlled Private Corporation

Total amount due (refund) federal and provincial* . . . . . -545,999

* The amounts displayed on lines "Total amount due (refund) federal and provincial" are all listed in the help. Press F1 to consult the context-sensative help.

Summary of federal information

Net income	38,017,164
Taxable income	37,949,872
Donations	67,292
Calculation of income from an active business carried on in Canada	38,017,164
Dividends paid	14,000,000
Balance of the low rate income pool at the end of the previous year	
Balance of the low rate income pool at the end of the year	
Balance of the general rate income pool at the end of the previous year	50,132,837
Balance of the general rate income pool at the end of the year	75,938,750
Part I tax (base amount)	14,420,951
Surtax	

Credits against part I tax		Summary of tax		Refunds/credits	
Small business deduction		Part I	7,374,454	ITC refund	
M&P deduction		Part I.3		Dividends refund	
Foreign tax credit		Part IV		Instalments	7,374,454
Political contributions		Part III.1		Surtax credit	
Investment tax credits	25,771	Other*		Other*	
Abatement/Other*	7,020,726	Provincial or territorial tax			
				Balance due/refund (–)	

* The amounts displayed on lines "Other" are all listed in the Help. Press F1 to consult the context-sensitive help.

Summary of federal carryforward/carryback information

Carryback amounts

Investment tax credits	
Non-capital loss	
Capital loss	
Farm loss	
Restricted farm loss	
Surtax credit	
Part I tax credit (Schedule 42)	
Federal foreign non-business income tax credit	

Carryforward balances

RDTOH	
Charitable donations	
Gifts to Canada, a province or a territory	

Summary of federal carryforward/carryback information (continued)

Gifts of certified cultural property	
Gifts of certified ecologically sensitive land	
Gifts of medicine	
Investment tax credits	
Non-capital losses	
Capital/L.P.P. losses	
Farm losses	
Restricted farm losses	
Current year's balance of SR&ED expenditures (T661)	
Foreign business tax credit	
Unused surtax credit (Schedule 37)	
Capital dividend amount	225,385
Part I tax credit (Schedule 42)	
Cumulative eligible capital	1,351,270
Capital gains reserves	
Financial statement reserve	5,356,521
Other reserves	3,047,144
Balance of patronage dividends	
Continuity of exemption of accumulated income	

Summary of provincial information – provincial income tax payable

	Ontario (CT-23)	Québec (CO-17)	Alberta (AT1)
Net income	38,017,164		
Taxable income	37,949,872		
% Allocation	100.00		
Attributed taxable income	37,949,872		
Surtax	42,500	N/A	N/A
Tax payable before deduction*	5,312,982		
Deductions and credits	125,700		
Net tax payable	5,229,782		
Attributed taxable capital	539,667,488		N/A
Capital tax payable**	1,180,502		N/A
Total tax payable***	6,410,284		
Instalments and refundable credits	6,956,283		
Balance due/Refund (-)	-545,999		

* For Québec, this includes special taxes.
** For Québec, this includes compensation tax and registration fee.
*** For Ontario, this includes corporate minimum tax and premium tax.

	British Columbia	Saskatchewan	Manitoba
% Allocation			
Attributed taxable income			
Tax payable before deduction*			
Deductions and credits			
Tax payable or refundable credit			
Attributed taxable capital			
Capital tax payable**			
Instalments and refundable credits			
Balance due/Refund (-)			

* For British Columbia, this includes the Logging Tax Payable.
** For Manitoba, this includes the Outstanding Balance Excluding Instalments.

Summary of provincial information – provincial income tax payable (continued)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
% Allocation				
Attributed taxable income				
Tax payable before deduction				
Deductions and credits				
Tax payable or refundable credit				
Attributed taxable capital				
Capital tax payable				
Instalments and refundable credits				
Balance due/Refund (-)*				

* Only applies in the case of bank, a loan corporation or a trust corporation.

	Yukon	Northwest Territories	Nunavut
% Allocation			
Attributed taxable income			
Tax payable before deduction			
Deductions and credits			
Tax payable or refundable credit			

Summary of provincial carryforward amounts

	Ontario	Québec	Alberta
Non-capital losses			
Net capital/L.P.P. losses			
Farm losses			
Restricted farm losses			
Donations			
Capital gains reserves			
Financial statement reserves	5,356,521	5,356,521	5,356,521
Other reserves	3,047,144	3,047,144	3,047,144
Eligible capital	1,351,270	1,351,270	1,351,270

Other carryforward amounts

Ontario

Continuity of other eligible CMT losses – Filling Corporation – OCMT101

Predecessor corporations only – Amalgamation – OCMT101

Predecessor corporations only – Wind-up – OCMT101

CMT credit carryovers workchart – Filling Corporation – OCMT101

CMT credit carryovers workchart – Predecessor corporations only – Amalgamation

CMT credit carryovers workchart – Wind-up – OCMT101

Ontario current taxation year closing balance in pool of deductible SR&ED expenditures – O161

Continuity Schedule for Federal ITC relating to SR&ED Expenditures for the Preceding Taxation Year – O161

Continuity Schedule for the Amount of Federal ITC from SR&ED Expenditures relating to QORD for the Preceding Taxation Year – O161

Québec

R&D expenditures not deducted at the end of the year – RD-222

Tax credit for fees and dues paid to a research consortium – RD-1029.8.9.03

Foreign non-business income tax credits – CO-17S.39

Non-refundable tax credit for resources – 1029.8.36.EM

Investment Tax Credit – CO-1029.8.36.IN

Development work expenses – FM220.3

Excess development work expenses – FM220.3

Balance of patronage dividends – CO-786

Alberta

Unclaimed SR&ED expenditure pool deduction balance – A16

British Columbia

Scientific research and experimental development – Schedule 425

Manufacturing and processing – Schedule 426

Manitoba

Research and development – Schedule 380

Manufacturing investment – Schedule 381

Co-op education and apprenticeship – Schedule 384

Odour control – Schedule 385

Community enterprise investment – Schedule 387

Saskatchewan

Royalty tax rebate – Schedule 400

Manufacturing and processing investment – Schedule 402

Research and development – Schedule 403

Newfoundland and Labrador

Direct equity tax – Schedule 303

Prince Edward Island

Investment – Schedule 321

Nova Scotia

Energy efficiency tax credit – Schedule 342

Manufacturing and processing investment – Schedule 344

New Brunswick

Research and development – Schedule 360

Nunavut

Investment – Schedule 480

Five Year Comparative Summary

	Current year	1st prior year	2nd prior year	3rd prior year	4th prior year
Federal information (T2)					
Taxation year end	**2008-12-31**	**2007-12-31**	**2006-12-31**	**2005-12-31**	**2004-12-31**
Net income	38,017,164	39,117,133	31,225,931	20,974,079	9,622,357
Taxable income	37,949,872	39,027,318	31,158,031	3,855,343	
Active business income	38,017,164	39,117,133	31,193,481	20,974,079	9,588,638
Dividends paid	14,000,000	22,000,000			
LRIP – end of the previous year					
LRIP – end of the year					
GRIP – end of the previous year	50,132,837	23,594,261			
GRIP – end of the year	75,938,750	50,132,837	23,594,261		
Donations	67,292	89,815	67,900	36,101	
Balance due/refund (-)					
Federal taxes					
Part I before surtax	7,374,454	8,163,737	11,840,052	809,622	
Surtax		437,106	348,970	43,180	
Part I.3				646,332	760,999
Part IV					
Part I & Surtax	7,374,454	8,600,843	6,896,591	852,802	
Part III.1					
Other*					
Credits against part I tax					
Small business deduction					
M&P deduction					
Foreign tax credit					
Political contribution					
Investment tax credit	25,771	32,000			
Abatement/other*	7,020,726	6,634,644	5,294,594	655,408	
Refunds/credits					
ITC refund					
Dividend refund		8,653			
Instalments	7,374,454	8,592,190	6,896,591	1,499,134	760,999
Surtax credit				43,180	
Other*					

* The amounts displayed on lines "Other" are all listed in the help. Press F1 to consult the context-sensative help.

* The amounts displayed on lines "Other" are all listed in the help. Press F1 to consult the context-sensative help.

* The amounts displayed on lines "Other" are all listed in the help. Press F1 to consult the context-sensative help.

Ontario

Taxation year end	2008-12-31	2007-12-31	2006-12-31	2005-12-31	2004-12-31
Net income	38,017,164	39,117,133			
Taxable income	37,949,872	39,027,318			
% Allocation	100.00	100.00			
Attributed taxable income	37,949,872	39,027,318	31,158,031	3,855,343	
Surtax	42,500	34,000	34,000	34,000	
Income tax payable before deduction	5,312,982	5,463,825	4,362,124	539,748	
Income tax deductions /credits	125,700	112,490	64,000	34,000	
Net income tax payable	5,229,782	5,385,335	4,071,474	539,748	
Taxable capital	539,667,488	536,547,024	518,586,321	427,128,476	428,881,175
Capital tax payable	1,180,502	1,179,106	1,525,758	1,258,885	1,271,644
Total tax payable*	6,410,284	6,564,441	5,597,232	2,059,283	1,271,644
Instalments and refundable credits	6,956,283	6,602,171	5,666,232	2,394,159	
Balance due/refund**	-545,999	-37,730	-69,000	-334,876	-241,966

* For taxation years ending before January 1, 2009, this includes the corporate minimum tax and the premium tax. For taxation years ending after December 31, 2008, this includes the corporate minimum tax, the Crown royalties' additional tax, the transitional tax debit, the recaptured research and development tax credit and the special additional tax debit on life insurance corporations.

** For taxation years ending after December 31, 2008, the Balance due/Refund is included in the federal Balance due/refund.

Canada Revenue Agency / Agence du revenu du Canada

T2 CORPORATION INCOME TAX RETURN

200

PIL FILING

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Ontario (for tax years ending before 2009), Quebec, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, paragraphs, and subparagraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see **www.cra.gc.ca** or Guide T4012, *T2 Corporation – Income Tax Guide*.

055 **Do not use this area**

Identification

Business Number (BN) 001 86339 1363 RC0001

Corporation's name
002 Hydro Ottawa Limited

Address of head office
Has this address changed since the last time you filed your T2 return? 010 1 Yes ☐ 2 No ☒
(If **yes**, complete lines 011 to 018.)
011 3025 Albion Road North
012 P.O. Box 8700
City: 015 Ottawa
Province, territory, or state: 016 ON
Country (other than Canada): 017
Postal code/Zip code: 018 K1G 3S4

Mailing address (if different from head office address)
Has this address changed since the last time you filed your T2 return? 020 1 Yes ☐ 2 No ☒
(If **yes**, complete lines 021 to 028.)
021 c/o
022
023
City: 025
Province, territory, or state: 026
Country (other than Canada): 027
Postal code/Zip code: 028

Location of books and records
Has the location of books and records changed since the last time you filed your T2 return? 030 1 Yes ☐ 2 No ☒
(If **yes**, complete lines 031 to 038.)
031 3025 Albion Road North
032 P.O. Box 8700
City: 035 Ottawa
Province, territory, or state: 036 ON
Country (other than Canada): 037
Postal code/Zip code: 038 K1G 3S4

040 **Type of corporation at the end of the tax year**
1 ☒ Canadian-controlled private corporation (CCPC)
2 ☐ Other private corporation
3 ☐ Public corporation
4 ☐ Corporation controlled by a public corporation
5 ☐ Other corporation (specify, below)

If the type of corporation changed during the tax year, provide the effective date of the change. 043 YYYY MM DD

To which tax year does this return apply?
Tax year start: 060 2009-01-01 YYYY MM DD
Tax year-end: 061 2009-12-31 YYYY MM DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? 063 1 Yes ☐ 2 No ☒

If **yes**, provide the date control was acquired 065 YYYY MM DD

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? 066 1 Yes ☐ 2 No ☒

Is the corporation a professional corporation that is a member of a partnership? 067 1 Yes ☐ 2 No ☒

Is this the first year of filing after:
Incorporation? 070 1 Yes ☐ 2 No ☒
Amalgamation? 071 1 Yes ☐ 2 No ☒
If **yes**, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 1 Yes ☐ 2 No ☒
If **yes**, complete and attach Schedule 24.

Is this the final tax year before amalgamation? 076 1 Yes ☐ 2 No ☒

Is this the final return up to dissolution? 078 1 Yes ☐ 2 No ☒

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada?
080 1 Yes ☒ 2 No ☐ If **no**, give the country of residence on line 081 and complete and attach Schedule 97.
081

Is the non-resident corporation claiming an exemption under an income tax treaty? 082 1 Yes ☐ 2 No ☒
If **yes**, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:
085
1 ☐ Exempt under paragraph 149(1)(e) or (l)
2 ☐ Exempt under paragraph 149(1)(j)
3 ☐ Exempt under paragraph 149(1)(t)
4 ☐ Exempt under other paragraphs of section 149

Do not use this area

091	092	093	094	095	096
100					

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.
Schedules – Answer the following questions. For each **Yes** response, **attach** to the T2 return the schedule that applies.

		Yes	Schedule
Is the corporation related to any other corporations?	150	X	9
Is the corporation an associated CCPC?	160	X	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161		49
Does the corporation have any non-resident shareholders?	151		19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162		11
If you answered **yes** to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163		44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164		14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165	X	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166		T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167		T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168		22
Did the corporation have any foreign affiliates during the year?	169		25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal *Income Tax Regulations*?	170		29
Has the corporation had any non-arm's length transactions with a non-resident?	171		T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	X	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172		
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	X	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	202	X	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	X	3
Is the corporation claiming any type of losses?	204		4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205	X	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206		6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax?	207		7
Does the corporation have any property that is eligible for capital cost allowance?	208	X	8
Does the corporation have any property that is eligible capital property?	210	X	10
Does the corporation have any resource-related deductions?	212		12
Is the corporation claiming reserves of any kind?	213	X	13
Is the corporation claiming a patronage dividend deduction?	216		16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217		17
Is the corporation an investment corporation or a mutual fund corporation?	218		18
Is the corporation carrying on business in Canada as a non-resident corporation?	220		20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221		21
Does the corporation have any Canadian manufacturing and processing profits?	227		27
Is the corporation claiming an investment tax credit?	231	X	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232		T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000?	233	X	
Is the total taxable capital employed in Canada of the corporation and its associated corporations over $10,000,000?	234	X	
Is the corporation claiming a surtax credit?	237		37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238		38
Is the corporation claiming a Part I tax credit?	242		42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243		43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244		45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249		46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250		39
Is the corporation claiming a Canadian film or video production tax credit refund?	253		T1131
Is the corporation claiming a film or video production services tax credit refund?	254		T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255		92

Attachments – continued from page 2

		Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
Did the corporation have any controlled foreign affiliates?	258		T1134-B
Did the corporation own specified foreign property in the year with a cost amount over $100,000?	259		T1135
Did the corporation transfer or loan property to a non-resident trust?	260		T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	X	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266		T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267		T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	X	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269		54

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes		2 No	X
Is the corporation inactive?	280	1 Yes		2 No	X
Has the major business activity changed since the last return was filed? (enter **yes** for first-time filers)	281	1 Yes		2 No	X

What is the corporation's major business activity? 282
(Only complete if **yes** was entered at line 281)

If the major business activity involves the resale of goods, show whether it is wholesale or retail 283 1 Wholesale ☐ 2 Retail ☐

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

284	DIST. OF ELECTRICITY	285	100.000 %
286		287	%
288		289	%

Did the corporation immigrate to Canada during the tax year?	291	1 Yes		2 No	X
Did the corporation emigrate from Canada during the tax year?	292	1 Yes		2 No	X
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes		2 No	

If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible 294 YYYY MM DD

If the corporation's major business activity is construction, did you have any subcontractors during the tax year? 295 1 Yes ☐ 2 No ☐

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI.	300		39,874,132	A
Deduct: Charitable donations from Schedule 2	311	87,072		
Gifts to Canada, a province, or a territory from Schedule 2	312			
Cultural gifts from Schedule 2	313			
Ecological gifts from Schedule 2	314			
Gifts of medicine from Schedule 2	315			
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320			
Part VI.1 tax deduction *	325			
Non-capital losses of previous tax years from Schedule 4	331			
Net capital losses of previous tax years from Schedule 4	332			
Restricted farm losses of previous tax years from Schedule 4	333			
Farm losses of previous tax years from Schedule 4	334			
Limited partnership losses of previous tax years from Schedule 4	335			
Taxable capital gains or taxable dividends allocated from a central credit union	340			
Prospector's and grubstaker's shares	350			
Subtotal		87,072 ▶	87,072	B
Subtotal (amount **A minus** amount B) (if negative, enter "0")			39,787,060	C
Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355			D
Taxable income (amount C **plus** amount D)	360		39,787,060	
Income exempt under paragraph 149(1)(t)	370			
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 **minus** line 370)			39,787,060	Z

* This amount is equal to 3 times the Part VI.1 tax payable at line 724.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7 ..... 400 39,874,132 A

Taxable income from line 360, **minus** 10/3 of the amount on line 632*, **minus** 3 times the amount on line 636**, and **minus** any amount that, because of federal law, is exempt form Part I tax ..... 405 39,787,060 B

Calculation of the business limit:

For all CCPCs, calculate the amount at line 4 below.

400,000 x (Number of days in the tax year before 2009 / Number of days in the tax year) = ... 1

500,000 x (Number of days in the tax year after 2008 / Number of days in the tax year) = 365/365 ..... 500,000 2

Add amounts at lines 1 and 2 500,000 4

Business limit (see notes 1 and 2 below) ..... 410 500,000 C

Notes:
1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C 500,000 x 415 *** 1,339,206 / 11,250 D = ... 59,520,267 E

Reduced business limit (amount C **minus** amount E) (if negative, enter "0") ..... 425 F

Small business deduction

Amount A, B, C, or F whichever is the least x (Number of days in the tax year before January 1, 2008 / Number of days in the tax year) 365 x 16 % = 5

Amount A, B, C, or F whichever is the least x (Number of days in the tax year after December 31, 2007 / Number of days in the tax year) 365/365 x 17 % = 6

Total of amounts 5 and 6 – enter on line 9 430 G

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

*** **Large corporations**

- If the corporation is not associated with any corporations in both the current and the previous tax years, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **prior year** minus $10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **current year** minus $10,000,000) x 0.225%
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from line 360		39,787,060 A
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		B
Amount QQ from Part 13 of Schedule 27		C
Amount used to calculate the credit union deduction from Schedule 17		D
Amount from line 400, 405, 410, or 425, whichever is the least		E
Aggregate investment income from line 440		F
Total of amounts B to F	▶	G
Amount A **minus** amount G (if negative, enter "0")		39,787,060 H

Amount H	39,787,060	Number of days in the tax year before January 1, 2008 / Number of days in the tax year	365	7 %	=		I
Amount H	39,787,060	Number of days in the tax year after December 31, 2007, and before January 1, 2009 / Number of days in the tax year	365	8.5 %	=		J
Amount H	39,787,060	Number of days in the tax year after December 31, 2008, and before January 1, 2010 / Number of days in the tax year	365/365	9 %	=	3,580,835	K
Amount H	39,787,060	Number of days in the tax year after December 31, 2009, and before January 1, 2011 / Number of days in the tax year	365	10 %	=		L
Amount H	39,787,060	Number of days in the tax year after December 31, 2010, and before January 1, 2012 / Number of days in the tax year	365	11.5 %	=		L1
Amount H	39,787,060	Number of days in the tax year after 2011 / Number of days in the tax year	365	13 %	=		L2

General tax reduction for Canadian-controlled private corporations – Total of amounts I to L2 3,580,835 M
Enter amount M on line 638.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)		N
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		O
Amount QQ from Part 13 of Schedule 27		P
Amount used to calculate the credit union deduction from Schedule 17		Q
Total of amounts O to Q	▶	R
Amount N **minus** amount R (if negative, enter "0")		S

Amount S		Number of days in the tax year before January 1, 2008 / Number of days in the tax year	365	7 %	=		T
Amount S		Number of days in the tax year after December 31, 2007, and before January 1, 2009 / Number of days in the tax year	365	8.5 %	=		U
Amount S		Number of days in the tax year after December 31, 2008, and before January 1, 2010 / Number of days in the tax year	365/365	9 %	=		V
Amount S		Number of days in the tax year after December 31, 2009, and before January 1, 2011 / Number of days in the tax year	365	10 %	=		W
Amount S		Number of days in the tax year after December 31, 2010, and before January 2012 / Number of days in the tax year	365	11.5 %	=		W1
Amount S		Number of days in the tax year after 2011 / Number of days in the tax year	365	13 %	=		W2

General tax reduction – Total of amounts T to W2 X
Enter amount X on line 639.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7 ..... 440 _____ x 26 2 / 3 % = _____ A

Foreign non-business income tax credit from line 632 ..... _____

Deduct:

Foreign investment income from Schedule 7 ..... 445 _____ x 9 1 / 3 % = _____
(if negative, enter "0") _____ ▶ _____ B

Amount A **minus** amount B (if negative, enter "0") ..... _____ C

Taxable income from line 360 39,787,060

Deduct:

Amount from line 400, 405, 410, or 425, whichever is the least ..... _____

Foreign non-business income tax credit from line 632 ..... _____ x 25 / 9 = _____

Foreign business income tax credit from line 636 ..... _____ x 3 = _____

_____ ▶ 39,787,060

x 26 2 / 3 % = 10,609,883 D

Part I tax payable minus investment tax credit refund (line 700 **minus** line 780) 7,542,139

Deduct: Corporate surtax from line 600 .....

Net amount ..... 7,542,139 ▶ 7,542,139 E

Refundable portion of Part I tax – Amount C, D, or E, whichever is the least ..... 450 _____ F

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year ..... 460 _____

Deduct: Dividend refund for the previous tax year ..... 465 _____

_____ ▶ _____ G

Add the total of:

Refundable portion of Part I tax from line 450 above .....

Total Part IV tax payable from Schedule 3 .....

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation ..... 480 _____

_____ ▶ _____ H

Refundable dividend tax on hand at the end of the tax year – Amount G **plus** amount H ..... 485 _____

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 of Schedule 3 ..... 7,000,000 x 1 / 3 2,333,333 I

Refundable dividend tax on hand at the end of the tax year from line 485 above ..... _____ J

Dividend refund – Amount I or J, whichever is less (enter this amount on line 784) ..... _____

Part I tax

Base amount of Part I tax – Taxable income (line 360 or amount Z, whichever applies) **multiplied** by 38.00 % ..... 550 15,119,083 A

Corporate surtax calculation

Base amount from line A above 15,119,083 1

Deduct:

10 % of taxable income (line 360 or amount Z, whichever applies) 3,978,706 2

Investment corporation deduction from line 620 below 3

Federal logging tax credit from line 640 below 4

Federal qualifying environmental trust tax credit from line 648 below 5

For a mutual fund corporation or an investment corporation throughout the tax year, enter amount a, b, or c below on line 6, whichever is the least:

28.00 % of taxable income from line 360 ..... a

28.00 % of taxed capital gains ..... b

Part I tax otherwise payable (line A **plus** lines C and D **minus** line F) c

6

Total of lines 2 to 6 ..... 3,978,706 7

Net amount (line 1 **minus** line 7) 11,140,377 8

Corporate surtax*

Line 8 11,140,377 x (Number of days in the tax year before January 1, 2008 / Number of days in the tax year) 365 x 4 % = 600 B

* The corporate surtax is zero effective January 1, 2008.

Recapture of investment tax credit from Schedule 31 ..... 602 C

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income (if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 i

Taxable income from line 360 39,787,060

Deduct:

Amount from line 400, 405, 410, or 425, whichever is the least .....

Net amount ..... 39,787,060 ▶ 39,787,060 ii

Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i or ii ..... 604 D

Subtotal (**add** lines A to D) 15,119,083 E

Deduct:

Small business deduction from line 430 9

Federal tax abatement 608 3,978,706

Manufacturing and processing profits deduction from Schedule 27 616

Investment corporation deduction 620

Taxed capital gains 624

Additional deduction – credit unions from Schedule 17 628

Federal foreign non-business income tax credit from Schedule 21 632

Federal foreign business income tax credit from Schedule 21 636

General tax reduction for CCPCs from amount M 638 3,580,835

General tax reduction from amount X 639

Federal logging tax credit from Schedule 21 640

Federal qualifying environmental trust tax credit 648

Investment tax credit from Schedule 31 ..... 652 17,403

Subtotal 7,576,944 ▶ 7,576,944 F

Part I tax payable – Line E **minus** line F ..... 7,542,139 G

Enter amount G on line 700.

Summary of tax and credits

Federal tax

Part I tax payable	700		7,542,139
Part II surtax payable from Schedule 46	708		
Part III.1 tax payable from Schedule 55	710		
Part IV tax payable from Schedule 3	712		
Part IV.1 tax payable from Schedule 43	716		
Part VI tax payable from Schedule 38	720		
Part VI.1 tax payable from Schedule 43	724		
Part XIII.1 tax payable from Schedule 92	727		
Part XIV tax payable from Schedule 20	728		
		Total federal tax	7,542,139

Add provincial or territorial tax:

Provincial or territorial jurisdiction 750 ON
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Ontario [for tax years ending before 2009], Quebec, and Alberta)	760	6,696,650	
Provincial tax on large corporations (New Brunswick* and Nova Scotia)	765		
		6,696,650 ▶	6,696,650
		Total tax payable 770	14,238,789 A

* The New Brunswick tax on large corporations is eliminated effective January 1, 2009.

Deduct other credits:

Investment tax credit refund from Schedule 31	780		
Dividend refund	784		
Federal capital gains refund from Schedule 18	788		
Federal qualifying environmental trust tax credit refund	792		
Canadian film or video production tax credit refund (Form T1131)	796		
Film or video production services tax credit refund (Form T1177)	797		
Tax withheld at source	800		
Total payments on which tax has been withheld	801		
Provincial and territorial capital gains refund from Schedule 18	808		
Provincial and territorial refundable tax credits from Schedule 5	812		
Tax instalments paid	840	14,191,956	
	Total credits	890 14,191,956 ▶	14,191,956 B

Refund code 894 Overpayment

Balance (line A **minus** line B) 46,833

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of $2 or less.

Balance unpaid 46,833

Enclosed payment 898 46,833

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information 910 Branch number

914 Institution number 918 Account number

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? 896 1 Yes ☐ 2 No ☒

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Certification

I, 950 Alan (Last name in block letters) 951 Hoverd (First name in block letters) 954 CFO (Position, office, or rank)
am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this tax year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

955 2010/06/29 (Date (yyyy/mm/dd)) Signature of the authorized signing officer of the corporation 956 (613) 738-5499 (Telephone number)

Is the contact person the same as the authorized signing officer? If **no**, complete the information below 957 1 Yes ☒ 2 No ☐

958 Mike Grue (Name in block letters) 959 (613) 738-5499 (Telephone number)

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

990 1

Schedule of Instalment Remittances

Name of corporation contact: Mike Grue
Telephone number: (613) 738-5499

Effective interest date	Description (instalment remittance, split payment, assessed credit)	Amount of credit
	2009 Installments	14,191,956

Total amount of instalments claimed (carry the result to line 840 of the T2 Return) 14,191,956 **A**

Total instalments credited to the taxation year per T9 14,191,956 **B**

Transfer

Account number	Taxation year end	Amount	Effective interest date	Description
From:				
To:				
From:				
To:				
From:				
To:				
From:				
To:				
From:				
To:				

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 100

Form identifier 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

Balance sheet information

Account	Description	GIFI		Current year	Prior year
Assets					
	Total current assets	1599	+	157,973,000	134,464,000
	Total tangible capital assets	2008	+	881,708,000	898,199,000
	Total accumulated amortization of tangible capital assets	2009	–	394,891,000	432,895,000
	Total intangible capital assets	2178	+	56,864,000	53,515,000
	Total accumulated amortization of intangible capital assets	2179	–	31,091,000	24,087,000
	Total long-term assets	2589	+	40,379,000	13,046,000
	* Assets held in trust	2590	+		
	Total assets (mandatory field)	2599	=	710,942,000	642,242,000
Liabilities					
	Total current liabilities	3139	+	124,304,000	121,408,000
	Total long-term liabilities	3450	+	343,751,000	296,927,000
	* Subordinated debt	3460	+		
	* Amounts held in trust	3470	+		
	Total liabilities (mandatory field)	3499	=	468,055,000	418,335,000
Shareholder equity					
	Total shareholder equity (mandatory field)	3620	+	242,887,000	223,907,000
	Total liabilities and shareholder equity	3640	=	710,942,000	642,242,000
Retained earnings					
	Retained earnings/deficit – end (mandatory field)	3849	=	75,806,000	56,826,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Current Assets

SCHEDULE 100

Form identifier 1599

Account	Description	GIFI		Current year	Prior year
Cash and deposits					
	* Cash and deposits	1000		1,041,000	
	Cash and deposits		+	1,041,000	
Accounts receivable					
	* Accounts receivable	1060		145,210,000	124,241,000
	Accounts receivable		+	145,210,000	124,241,000
Inventories					
	* Inventories	1120		7,088,000	6,512,000
	Inventories		+	7,088,000	6,512,000
Other current assets					
Reg Ass	* Other current assets	1480		3,039,000	3,039,000
	Future (deferred) income taxes	1481		867,000	
	Prepaid expenses	1484		728,000	672,000
	Other current assets		+	4,634,000	3,711,000
	Total current assets	1599	=	157,973,000	134,464,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Tangible Capital Assets and Accumulated Amortization

SCHEDULE 100

Form identifier 2008/2009

Account	Description	GIFI		Tangible capital assets		Accumulated amortization	Prior year
Land							
	*Land	1600	+				3,430,000
	Land improvements	1601	+	3,793,000			
	Total			3,793,000			
Buildings							
	*Buildings	1680	+	65,495,000			62,774,000
	*Accumulated amortization of buildings	1681			–	15,908,000	14,726,000
	Total			65,495,000		15,908,000	
Machinery, equipment, furniture and fixtures							
	*Machinery, equipment, furniture, and fixtures	1740	+	37,440,000			15,335,000
	*Accumulated amortization of machinery, equipment, furniture, and fixtures	1741			–	23,136,000	7,550,000
	Total			37,440,000		23,136,000	
Other tangible capital assets							
	*Other tangible capital assets	1900	+	750,805,000			798,823,000
	*Accumulated amortization of other tangible capital assets	1901			–	355,847,000	410,619,000
	Other capital assets under construction	1920	+	24,175,000			17,837,000
	Total			774,980,000		355,847,000	
	Total tangible capital assets	2008	=	881,708,000			898,199,000
	Total accumulated amortization of tangible capital assets	2009			=	394,891,000	432,895,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Intangible Capital Assets and Accumulated Amortization

SCHEDULE 100

Form identifier 2178/2179

Account	Description	GIFI		Intangible capital assets		Accumulated amortization	Prior year
Intangible assets							
	*Intangible assets	2010	+	56,864,000			53,515,000
	*Accumulated amortization of intangible assets	2011			–	31,091,000	24,087,000
	Total			56,864,000		31,091,000	
	Total intangible capital assets	2178	=	56,864,000			53,515,000
	Total accumulated amortization of intangible capital assets	2179			=	31,091,000	24,087,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Long-term Assets

SCHEDULE 100

Form identifier 2589

Account	Description	GIFI	Current year	Prior year
Other long-term assets				
	* Other long-term assets	2420	12,015,000	13,046,000
	Future (deferred) income taxes	2421	28,364,000	
	Other long-term assets	+	40,379,000	13,046,000
	Total long-term assets	2589 =	40,379,000	13,046,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Current Liabilities

SCHEDULE 100

Form identifier 3139

Account	Description	GIFI		Current year	Prior year
Amounts payable and accrued liabilities					
	* Amounts payable and accrued liabilities	2620		123,307,000	119,240,000
	Amounts payable and accrued liabilities		+	123,307,000	119,240,000
	* Taxes payable	2680	+	130,000	463,000
Other current liabilities					
	* Other current liabilities	2960			1,705,000
	Future (deferred) income taxes	2963		867,000	
	Other current liabilities		+	867,000	1,705,000
	Total current liabilities	3139	=	124,304,000	121,408,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Long-term Liabilities

SCHEDULE 100

Form identifier 3450

Account	Description	GIFI		Current year	Prior year
Long-term debt					
	* Long-term debt	3140		297,185,000	282,185,000
	Long-term debt		+	297,185,000	282,185,000
	* Future (deferred) income taxes	3240	+	28,364,000	
Other long-term liabilities					
	* Other long-term liabilities	3320		18,202,000	14,742,000
	Other long-term liabilities		+	18,202,000	14,742,000
	Total long-term liabilities	3450	=	343,751,000	296,927,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Shareholder Equity

SCHEDULE 100

Form identifier 3620

Account	Description	GIFI		Current year	Prior year
	* Common shares	3500	+	167,081,000	167,081,000
	* Retained earnings/deficit	3600	+	75,806,000	56,826,000
	Total shareholder equity	3620	=	242,887,000	223,907,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Retained Earnings/Deficit

SCHEDULE 100

Form identifier 3849

Account	Description	GIFI		Current year	Prior year
	* Retained earnings/deficit – start	3660	+	56,826,000	49,038,000
	* Net income/loss	3680	+	25,980,000	21,788,000
Dividends declared					
	* Dividends declared	3700		7,000,000	14,000,000
	Dividends declared		–	7,000,000	14,000,000
	Retained earnings/deficit – end	3849	=	75,806,000	56,826,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 125

Form identifier 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

Income statement information

Description	GIFI
Operating name	0001
Description of the operation	0002
Sequence Number	0003 01

Account	Description	GIFI		Current year	Prior year
Income statement information					
	Total sales of goods and services	8089	+	745,535,000	692,894,000
	Cost of sales	8518	–	587,958,000	544,192,000
	Gross profit/loss	8519	=	157,577,000	148,702,000
	Cost of sales	8518	+	587,958,000	544,192,000
	Total operating expenses	9367	+	119,220,000	114,444,000
	Total expenses (mandatory field)	9368	=	707,178,000	658,636,000
	Total revenue (mandatory field)	8299	+	745,535,000	692,894,000
	Total expenses (mandatory field)	9368	–	707,178,000	658,636,000
	Net non-farming income	9369	=	38,357,000	34,258,000
Farming income statement information					
	Total farm revenue (mandatory field)	9659	+		
	Total farm expenses (mandatory field)	9898	–		
	Net farm income	9899	=		
	Net income/loss before taxes and extraordinary items	9970	=	38,357,000	34,258,000
Extraordinary items and income (linked to Schedule 140)					
	Extraordinary item(s)	9975	–		
	Legal settlements	9976	–		
	Unrealized gains/losses	9980	+		
	Unusual items	9985	–		
	Current income taxes	9990	–	12,377,000	12,470,000
	Deferred income tax provision	9995	–		
	Total – Other comprehensive income	9998	+		
	Net income/loss after taxes and extraordinary items (mandatory field)	9999	=	25,980,000	21,788,000

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Revenue

SCHEDULE 125

Form identifier 8299

Account	Description	GIFI		Current year	Prior year
	* Trade sales of goods and services	8000	+	745,535,000	692,894,000
	Total sales of goods and services	8089	=	745,535,000	692,894,000
	Total revenue	8299	=	745,535,000	692,894,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Cost of Sales

SCHEDULE 125

Form identifier 8518

Account	Description	GIFI		Current year	Prior year
	* Purchases/cost of materials	8320	+	587,958,000	544,192,000
	Cost of sales	8518	=	587,958,000	544,192,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Operating Expenses

SCHEDULE 125

Form identifier 9367

Account	Description	GIFI		Current year	Prior year
Advertising and promotion					
	Meals and entertainment	8523		140,305	
	Advertising and promotion		+	140,305	
	* Amortization of tangible assets	8670	+	40,852,832	39,480,000
Interest paid (financial institutions)					
	* Interest paid (financial institutions)	8740		14,642,000	14,050,000
	Interest paid (financial institutions)		+	14,642,000	14,050,000
Business taxes, licences, and memberships					
	* Business taxes, licences, and memberships	8760		1,543,000	914,000
	Business taxes, licences, and memberships		+	1,543,000	914,000
Other expenses					
	* Other expenses	9270		62,041,863	60,000,000
	Other expenses		+	62,041,863	60,000,000
	Total operating expenses	9367	=	119,220,000	114,444,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 141

NOTES CHECKLIST

Corporation's name	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant") who prepared or reported on the financial statements.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI) for Corporations* and Guide T4012, *T2 Corporation – Income Tax Guide*.
- Complete this schedule, and include it with your T2 return along with the other GIFI schedules.

If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

Part 1 – Information on the accountant preparing or reporting on the financial statements

Does the accountant have a professional designation?	095	1 Yes	X	2 No	
Is the accountant connected* with the corporation?	097	1 Yes		2 No	X

* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

Note: If the accountant does not have a professional designation **or** is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

Part 2 – Type of involvement with the financial statements

Choose the option that represents the highest level of involvement of the accountant:

	198	
Completed an auditor's report	1	X
Completed a review engagement report	2	
Conducted a compilation engagement	3	

Part 3 – Reservations

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation?	099	1 Yes		2 No	X

Part 4 – Other information

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options:

	110	
Prepared the tax return (financial statements prepared by client)	1	
Prepared the tax return and the financial information contained therein (financial statements have not been prepared)	2	

Were notes to the financial statements prepared?	101	1 Yes	X	2 No	
If **yes**, complete lines 102 to 107 below:					
Are any values presented at other than cost?	102	1 Yes		2 No	X
Has there been a change in accounting policies since the last return?	103	1 Yes		2 No	X
Are subsequent events mentioned in the notes?	104	1 Yes		2 No	X
Is re-evaluation of asset information mentioned in the notes?	105	1 Yes		2 No	X
Is contingent liability information mentioned in the notes?	106	1 Yes	X	2 No	
Is information regarding commitments mentioned in the notes?	107	1 Yes	X	2 No	
Does the corporation have investments in joint venture(s) or partnership(s)?	108	1 Yes		2 No	X
If **yes**, complete line 109 below:					
Are you filing financial statements of the joint venture(s) or partnership(s)?	109	1 Yes		2 No	

Canada Revenue Agency / Agence du revenu du Canada

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

SCHEDULE 1

Corporation's name	Business Number	Tax year end (Year Month Day)
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 *Corporation Income Tax Guide*.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Amount calculated on line 9999 from Schedule 125				25,980,000 A
Add:				
Provision for income taxes – current	101	12,377,000		
Interest and penalties on taxes	103	79,053		
Amortization of tangible assets	104	40,852,832		
Charitable donations and gifts from Schedule 2	112	87,072		
Non-deductible meals and entertainment expenses	121	70,153		
Other reserves on lines 270 and 275 from Schedule 13	125	3,047,144		
Reserves from financial statements – balance at the end of the year	126	3,322,368		
Subtotal of additions		59,835,622 ▶		59,835,622
Other additions:				
Miscellaneous other additions:				
600 Employee future benefit per Financial Statements	290	587,788		
601 12(1)(g) inclusion	291	3,038,628		
602 Apprenticeship job creation tax credit claimed in 2008	292	25,771		
603 Capital tax expensed in FS 1,543,028				
Ontario apprentice tax credit 2009 159,030				
Total 1,702,058	293	1,702,058		
604				
Subtotal of other additions	199	5,354,245 ▶		5,354,245
Total additions	500	65,189,867 ▶		65,189,867
Deduct:				
Gain on disposal of assets per financial statements	401	11,797		
Capital cost allowance from Schedule 8	403	39,410,778		
Cumulative eligible capital deduction from Schedule 10	405	77,164		
Other reserves on line 280 from Schedule 13	413	3,602,515		
Reserves from financial statements – balance at the beginning of the year	414	5,356,521		
Subtotal of deductions		48,458,775 ▶		48,458,775
Other deductions:				
Miscellaneous other deductions:				
700 Actual employee benefits paid	390	388,396		
701 Allowance for funds used during construction	391	895,239		
702 2009 capital tax expense per tax return	392	1,285,492		
703 True up of PY capital tax per NOAs not expensed in PY FS	393	267,833		
704				
Total	394			
Subtotal of other deductions	499	2,836,960 ▶		2,836,960
Total deductions	510	51,295,735 ▶		51,295,735
Net income (loss) for income tax purposes – enter on line 300 of the T2 return				39,874,132

* For reference purposes only

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 2

CHARITABLE DONATIONS AND GIFTS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- For use by corporations to claim any of the following:
  - charitable donations;
  - gifts to Canada, a province, or a territory;
  - gifts of certified cultural property;
  - gifts of certified ecologically sensitive land; or
  - additional deduction for gifts of medicine.
- The donations and gifts are eligible for a five-year carryforward.
- Use this schedule to show a credit transfer following an amalgamation or the wind-up of a subsidiary as described under subsections 87(1) and 88(1) of the *Income Tax Act*.
- For donations and gifts made after March 22, 2004, subsection 110.1(1.2) of the *Income Tax Act* provides as follows:
  - Where a particular corporation has undergone an acquisition of control, for tax years that end on or after the acquisition of control, no corporation can claim a deduction for a gift made by the particular corporation to a qualified donee before the acquisition of control
  - If a particular corporation makes a gift to a qualified donee pursuant to an arrangement under which both the gift and the acquisition of control is expected, no corporation can claim a deduction for the gift unless the person acquiring control of the particular corporation is the qualified donee.
- Under proposed changes, the eligible amount of a charitable gift is the amount by which the fair market value of the gift exceeds the amount of an advantage, if any, for the gift.
- Under proposed changes, a gift of medicine made after March 18, 2007, to qualifying organizations for activities outside of Canada, may be eligible for an additional deduction if the gift is an eligible medical gift. This additional deduction is calculated in Part 6.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation – Income Tax Guide*.

Part 1 – Charitable donations

Charity/Recipient	Amount ($100 or more only)
United Way	54,281
Habitat for Humanity	100
The Ottawa Hospital Foundation	100
Maison Tucker House	500
The Masonic Community Charities Fund	100
Canadian Cancer Society	100
Food Bank	100
Canadian Cancer Society	100
United Way	900
Habitat for Humanity	5,000
University Hospitals Kingston Foundation	100
United Nations Association in Canada	165
Ottawa Jewish Community Foundation	100
Safe Communities Ottawa	20,000
Drum Community	200
The Good Companions	5,056
Ottawa Jewish Community Foundation	100
Subtotal	87,002
Add: Total donations of less than $100 each	70
Total donations in current tax year	87,072

		Federal	Québec	Alberta
Charitable donations at the end of the previous tax year				
Deduct: Charitable donations expired after five tax years*	239			
Charitable donations at the beginning of the tax year	240			
Add:				
Charitable donations transferred on an amalgamation or the wind-up of a subsidiary	250			
Total current-year charitable donations made (enter this amount on line 112 of Schedule 1) 210 87,072				
Subtotal (line 250 **plus** line 210)		87,072	87,072	87,072
Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004)	255			
Total charitable donations available		87,072 A	87,072	87,072
Deduct: Amount applied against taxable income (cannot be more than amount K in Part 2) (enter this amount on line 311 of the T2 return)	260	87,072	87,072	87,072
Charitable donations closing balance	280			

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amounts carried forward – Charitable donations

Year of origin:		Federal	Québec	Alberta
1st prior year	2008-12-31			
2nd prior year	2007-12-31			
3rd prior year	2006-12-31			
4th prior year	2005-12-31			
5th prior year	2004-12-31			
6th prior year*	2003-12-31			
7th prior year	2002-12-31			
8th prior year	2001-12-31			
9th prior year	2001-09-30			
10th prior year	2000-09-30			
11th prior year	1999-09-30			
12th prior year	1998-09-30			
13th prior year	1997-09-30			
14th prior year	1996-09-30			
15th prior year	1995-09-30			
16th prior year	1994-09-30			
17th prior year	1993-09-30			
18th prior year	1992-09-30			
19th prior year	1991-09-30			
20th prior year	1990-09-30			
21st prior year*	1989-09-30			
Total (to line A)				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 2 – Calculation of the maximum allowable deduction for charitable donations

Net income for tax purposes* **multiplied** by 75 %			29,905,599 B
Taxable capital gains arising in respect of gifts of capital property included in Part 1**	225		C
Taxable capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01)	227		D
The amount of the recapture of capital cost allowance in respect of charitable gifts	230		
Proceeds of disposition, less outlays and expenses**		E	
Capital cost**		F	
Amount E or F, whichever is less	235		
Amount on line 230 or 235, whichever is less		G	
Subtotal (**add** amounts C, D, and G)		H	
Amount H **multiplied** by 25 %			I
Subtotal (amount B **plus** amount I)			29,905,599 J
Maximum allowable deduction for charitable donations (enter amount A from Part 1, amount J, or net income for tax purposes, whichever is less)			87,072 K

* For credit unions, this amount is before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.

** This amount must be prorated by the following calculation: eligible amount of the gift **divided by** the proceeds of disposition of the gift.

Part 3 – Gifts to Canada, a province, or a territory

Gifts to Canada, a province, or a territory at the end of the previous tax year			
Deduct: Gifts to Canada, a province, or a territory expired after five tax years	339		
Gifts to Canada, a province, or a territory at the beginning of the tax year	340		▶
Add: Gifts to Canada, a province, or a territory transferred on an amalgamation or the windup of a subsidiary	350		
Total current-year gifts made to Canada, a province, or a territory*	310		
Subtotal (line 350 **plus** line 310)			
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	355		
Total gifts to Canada, a province, or a territory available			
Deduct: Amount applied against taxable income (enter this amount on line 312 of the T2 return).	360		
Gifts to Canada, a province, or a territory closing balance	380		

* Not applicable for gifts made after February 18, 1997, unless a written agreement was made before this date. If no written agreement exists, enter the amount on line 210 and complete Part 2.

Part 4 – Gifts of certified cultural property

		Federal	Québec	Alberta
Gifts of certified cultural property at the end of the previous tax year				
Deduct: Gifts of certified cultural property expired after five tax years*	439			
Gifts of certified cultural property at the beginning of the tax year	440			
Add: Gifts of certified cultural property transferred on an amalgamation or the windup of a subsidiary	450			
Total current-year gifts of certified cultural property	410			
Subtotal (line 450 **plus** line 410)				
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	455			
Total gifts of certified cultural property available				
Deduct: Amount applied against taxable income (enter this amount on line 313 of the T2 return)	460			
Gifts of certified cultural property closing balance	480			

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amount carried forward – Gifts of certified cultural property

Year of origin:		Federal	Québec	Alberta
1st prior year	2008-12-31			
2nd prior year	2007-12-31			
3rd prior year	2006-12-31			
4th prior year	2005-12-31			
5th prior year	2004-12-31			
6th prior year*	2003-12-31			
7th prior year	2002-12-31			
8th prior year	2001-12-31			
9th prior year	2001-09-30			
10th prior year	2000-09-30			
11th prior year	1999-09-30			
12th prior year	1998-09-30			
13th prior year	1997-09-30			
14th prior year	1996-09-30			
15th prior year	1995-09-30			
16th prior year	1994-09-30			
17th prior year	1993-09-30			
18th prior year	1992-09-30			
19th prior year	1991-09-30			
20th prior year	1990-09-30			
21st prior year*	1989-09-30			
Total				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 5 – Gifts of certified ecologically sensitive land

		Federal	Québec	Alberta
Gifts of certified ecologically sensitive land at the end of the previous tax year				
Deduct: Gifts of certified ecologically sensitive land expired after five tax years*	539			
Gifts of certified ecologically sensitive land at the beginning of the tax year	540			
Add: Gifts of certified ecologically sensitive land transferred on an amalgamation or the windup of a subsidiary	550			
Total current-year gifts of certified ecologically sensitive land	510			
Subtotal (line 550 **plus** line 510)				
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	555			
Total gifts of certified ecologically sensitive land available				
Deduct: Amount applied against taxable income (enter this amount on line 314 of the T2 return)	560			
Gifts of certified ecologically sensitive land closing balance	580			

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amounts carried forward – Gifts of certified ecologically sensitive land

Year of origin:		Federal	Québec	Alberta
1st prior year	2008-12-31			
2nd prior year	2007-12-31			
3rd prior year	2006-12-31			
4th prior year	2005-12-31			
5th prior year	2004-12-31			
6th prior year*	2003-12-31			
7th prior year	2002-12-31			
8th prior year	2001-12-31			
9th prior year	2001-09-30			
10th prior year	2000-09-30			
11th prior year	1999-09-30			
12th prior year	1998-09-30			
13th prior year	1997-09-30			
14th prior year	1996-09-30			
15th prior year	1995-09-30			
16th prior year	1994-09-30			
17th prior year	1993-09-30			
18th prior year	1992-09-30			
19th prior year	1991-09-30			
20th prior year	1990-09-30			
21st prior year*	1989-09-30			
Total				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 6 – Additional deduction for gifts of medicine

		Federal	Québec	Alberta
Additional deduction for gifts of medicine at the end of the previous tax year				
Deduct: Additional deduction for gifts of medicine expired after five tax years	639			
Additional deduction for gifts of medicine at the beginning of the tax year	640			
Add: Additional deduction for gifts of medicine transferred on an amalgamation or the wind-up of a subsidiary	650			
Additional deduction for gifts of medicine for the current year:				
Proceeds of disposition	602	1	1	1
Cost of gifts of medicine	601	2	2	2
Subtotal (line 1 **minus** line 2)		3	3	3
Line 3 **multiplied** by 50 %		4	4	4
Eligible amount of gifts	600	5	5	5

Federal: A _____ x (B _____ / C) = Additional deduction for gifts of medicine for the current year 610 _____

Québec: A _____ x (B _____ / C) = Additional deduction for gifts of medicine for the current year _____

Alberta: A _____ x (B _____ / C) = Additional deduction for gifts of medicine for the current year _____

where:
A is the **lesser** of line 2 and line 4
B is the eligible amount of gifts (line 600)
C is the proceeds of disposition (line 602)

		Federal	Québec	Alberta
Subtotal (line 650 **plus** line 610)				
Deduct: Adjustment for an acquisition of control	655			
Total additional deduction for gifts of medicine available				
Deduct: Amount applied against taxable income (enter this amount on line 315 of the T2 return)	660			
Additional deduction for gifts of medicine closing balance	680			

Amounts carried forward – Additional deduction for gifts of medicine

Year of origin:		Federal	Québec	Alberta
1st prior year	2008-12-31			
2nd prior year	2007-12-31			
3rd prior year	2006-12-31			
4th prior year	2005-12-31			
5th prior year	2004-12-31			
6th prior year*	2003-12-31			
Total				

* These donations expired in the current year.

Part 7 – Gifts of musical instruments

Gifts of musical instruments at the end of the previous tax year		A
Deduct: Gifts of musical instruments expired after twenty tax years		B
Gifts of musical instruments at the beginning of the tax year		C
Add:		
Gifts of musical instruments transferred on an amalgamation or the wing-up of a subsidiary		D
Total current-year gifts of musical instruments		E
Subtotal (line D **plus** line E)		F
Deduct: Adjustment for an acquisition of control		G
Total gifts of musical instruments available		H
Deduct: Amount applied against taxable income		I
Gifts of musical instruments closing balance		J

Amounts carried forward – Gifts of musical instruments

Year of origin:		Québec
1st prior year	2008-12-31	
2nd prior year	2007-12-31	
3rd prior year	2006-12-31	
4th prior year	2005-12-31	
5th prior year	2004-12-31	
6th prior year*	2003-12-31	
7th prior year	2002-12-31	
8th prior year	2001-12-31	
9th prior year	2001-09-30	
10th prior year	2000-09-30	
11th prior year	1999-09-30	
12th prior year	1998-09-30	
13th prior year	1997-09-30	
14th prior year	1996-09-30	
15th prior year	1995-09-30	
16th prior year	1994-09-30	
17th prior year	1993-09-30	
18th prior year	1992-09-30	
19th prior year	1991-09-30	
20th prior year	1990-09-30	
21st prior year*	1989-09-30	
Total		

* These gifts expired in the current year.

T2 SCH 2 E (07)

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DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND PART IV TAX CALCULATION

SCHEDULE 3

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- This schedule is for the use of any corporation to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
  - taxable dividends paid for purposes of a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a taxation year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the sections about Schedule 3 in the *T2 Corporation Income Tax Guide*.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- "1" under column B if the payer corporation is connected.
- Enter in column F1, the amount of dividends received reported in column 240 that are eligible.
- Under column F2, enter the code that applies to the deductible taxable dividend.

Part 1 – Dividends received during the taxation year

Do not include dividends received from foreign non-affiliates.

	Name of payer corporation (Use only one line per corporation, abreviating its name if necessary) 200	A	Complete if payer corporation is connected: B 205	C Business Number 210	D Taxation year end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends were paid YYYY/MM/DD 220	E Non-taxable dividend under section 83 230
1			1			
2			2			

Total

Note: If your corporation's taxation year end is different than that of the connected payer corporation, your corporation could have received dividends from more than one taxation year of the payer corporation. If so, use a separate line to provide the information for each taxation year of the payer corporation.

	F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d) 240	F1 Eligible dividends (included in column F)	F2	If payer corporation is not connected, leave these columns blank. G Total taxable dividends paid by connected payer corporation 250	H Dividend refund of the connected payer corporation 260	I Part IV tax before deductions F x 1 / 3 * 270
1						
2						
Total (enter amount of column F on line 320 of the T2 return)						J

For dividends received from connected corporations: Part IV tax equals: $\frac{\text{Column F x Column H}}{\text{Column G}}$

* Life insurers are not subject to Part IV tax on subsection 138(6) dividends.
Public corporations (other than subject corporations) do not need to calculate Part IV tax.

Part 2 – Calculation of Part IV tax payable

Part IV tax before deductions (amount J in Part 1) . . . . . _____

Deduct:

Part IV.I tax payable on dividends subject to Part IV tax . . . . . 320 _____

Subtotal _____

Deduct:

Current-year non-capital loss claimed to reduce Part IV tax . . . . . 330 _____

Non-capital losses from previous years claimed to reduce Part IV tax . . . . . 335 _____

Current-year farm loss claimed to reduce Part IV tax . . . . . 340 _____

Farm losses from previous years claimed to reduce Part IV tax . . . . . 345 _____

Total losses applied against Part IV tax _____ x 1 / 3 = _____

Part IV tax payable (enter amount on line 712 of the T2 return) . . . . . 360 _____

Part 3 – Taxable dividends paid in the taxation year for purposes of a dividend refund

	A Name of connected recipient corporation 400	B Business Number 410	C Taxation year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD 420	D Taxable dividends paid to connected corporations 430	D1 Eligible dividends (included in column D)
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001	2009-12-31	7,000,000	
2					

Note

If your corporation's taxation year end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one taxation year of the recipient corporation. If so, use a separate line to provide the information for each taxation year of the recipient corporation.

Total 7,000,000

Total taxable dividends paid in the taxation year to other than connected corporations . . . . . 450 _____

Eligible dividends (included in line 450) . . . . . 450a _____

Total taxable dividends paid in the taxation year for the purposes of a dividend refund (total of column D above plus line 450) 460 7,000,000

Part 4 – Total dividends paid in the taxation year

Complete this part if the total taxable dividends paid in the taxation year for purposes of a dividend refund (line 460 above) is different from the total dividends paid in the taxation year.

Total taxable dividends paid in the taxation year for the purposes of a dividend refund (from above) 7,000,000

Other dividends paid in the taxation year (total of 510 to 540) . . . . . _____

Total dividends paid in the taxation year 500 7,000,000

Deduct:

Dividends paid out of capital dividend account . . . . . 510 _____

Capital gains dividends . . . . . 520 _____

Dividends paid on shares described in subsection 129(1.2) . . . . . 530 _____

Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year . . . . . 540 _____

Subtotal _____ ▶ _____

Total taxable dividends paid in the taxation year for purposes of a dividend refund 7,000,000

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SCHEDULE 5

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS

Corporation's name	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Use this schedule if, during the tax year, the corporation:
  - had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only complete columns A, B and D in Part 1); or
  - is claiming provincial or territorial tax credits or rebates (see Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation – Income Tax Guide*.
- Enter the regulation number in field 100 of Part 1.

Part 1 – Allocation of taxable income

100 402 Corporations not specified — Enter the regulation that applies (402 to 413).

A Jurisdiction. Tick yes if the corporation had a permanent establishment in the jurisdiction during the tax year. *		B Total salaries and wages paid in jurisdiction	C (B x taxable income**) / G	D Gross revenue	E (D x taxable income**) / H	F Allocation of taxable income (C + E) x 1/2 (where either G or H is nil, do not multiply by 1/2)
Newfoundland and Labrador	003 1 Yes ☐	103		143		
Newfoundland and Labrador offshore	004 1 Yes ☐	104		144		
Prince Edward Island	005 1 Yes ☐	105		145		
Nova Scotia	007 1 Yes ☐	107		147		
Nova Scotia offshore	008 1 Yes ☐	108		148		
New Brunswick	009 1 Yes ☐	109		149		
Quebec	011 1 Yes ☐	111		151		
Ontario	013 1 Yes ☒	113		153		
Manitoba	015 1 Yes ☐	115		155		
Saskatchewan	017 1 Yes ☐	117		157		
Alberta	019 1 Yes ☐	119		159		
British Columbia	021 1 Yes ☐	121		161		
Yukon	023 1 Yes ☐	123		163		
Northwest Territories	025 1 Yes ☐	125		165		
Nunavut	026 1 Yes ☐	126		166		
Outside Canada	027 1 Yes ☐	127		167		
Total		129 G		169 H		

* "Permanent establishment" is defined in Regulation 400(2).

** Starting in 2009, if the corporation has income or loss from an international banking centre; the taxable income is the amount on line 360 or line Z of the T2 return **plus** the total amount not required to be included, or **minus** the total amount not allowed to be deducted, in calculating the corporation's income under section 33.1 of the federal *Income Tax Act*.

Notes:

1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see line 760 of the *T2 Corporation – Income Tax Guide*.
2. If the corporation has provincial or territorial tax payable, complete Part 2.

Part 2 – Ontario tax payable, tax credits, and rebates

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
39,787,060		39,787,060	5,527,688

Ontario basic income tax (from Schedule 500)	270	5,570,188		
Deduct: Ontario small business deduction (from schedule 500)	402	42,500		
Subtotal (if negative, enter "0")		5,527,688	▶ 5,527,688	A6
Add:				
Surtax re Ontario small business deduction (from Schedule 500)	272	42,500		
Ontario additional tax re Crown royalties (from Schedule 504)	274			
Ontario transitional tax debits (from Schedule 506)	276			
Recapture of Ontario research and development tax credit (from Schedule 508)	277			
Subtotal		42,500	▶ 42,500	B6
Subtotal (amount A6 **plus** amount B6)			5,570,188	C6
Deduct:				
Ontario resource tax credit (from Schedule 504)	404			
Ontario tax credit for manufacturing and processing (from Schedule 502)	406			
Ontario foreign tax credit (from Schedule 21)	408			
Ontario credit union tax reduction (from Schedule 500)	410			
Ontario transitional tax credits (from Schedule 506)	414			
Ontario political contributions tax credit (from Schedule 525)	415			
Subtotal			▶	D6
Subtotal (amount C6 **minus** amount D6) (if negative, enter "0")			5,570,188	E6
Ontario research and development tax credit (from Schedule 508)	416			
Ontario corporate income tax payable before Ontario corporate minimum tax credit (amount E6 **minus** amount on line 416) (if negative, enter "0")			5,570,188	F6
Deduct:				
Ontario corporate minimum tax credit (from schedule 510)	418			
Ontario corporate income tax payable (amount F6 **minus** amount on line 418) (if negative, enter "0")			5,570,188	G6
Add:				
Ontario corporate minimum tax (from Schedule 510)	278			
Ontario special additional tax on life insurance corporations (from Schedule 512)	280			
Ontario capital tax (from Schedule 514 or Schedule 515, whichever applies)	282	1,285,492		
Subtotal		1,285,492	▶ 1,285,492	H6
Total Ontario tax payable before refundable credits (amount G6 **plus** amount H6)			6,855,680	I6
Deduct:				
Ontario qualifying environmental trust tax credit	450			
Ontario co-operative education tax credit (from Schedule 550)	452			
Ontario apprenticeship training tax credit (from Schedule 552)	454	159,030		
Ontario computer animation and special effects tax credit (from Schedule 554)	456			
Ontario film and televison tax credit (from Schedule 556)	458			
Ontario production services tax credit (from Schedule 558)	460			
Ontario interactive digital media tax credit (from Schedule 560)	462			
Ontario sound recording tax credit (from Schedule 562)	464			
Ontario book publishing tax credit (from Schedule 564)	466			
Ontario innovation tax credit (from Schedule 566)	468			
Ontario business-research institute tax credit (from Schedule 568)	470			
Subtotal		159,030	▶ 159,030	J6
Net Ontario tax payable or refundable credit (amount I6 **minus** amount J6) (if a credit, enter a negative amount) Include this amount on line 255.	290		6,696,650	K6

Summary

Enter the total net tax payable or refundable credits for all provinces and territories at line 255.

Net provincial and territorial tax payable or refundable credits	255	6,696,650

If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.
If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.

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Hydro Ottawa Limited
86339 1363 RC0001

SCHEDULE 8

CAPITAL COST ALLOWANCE (CCA)

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

For more information, see the section called "Capital Cost Allowance" in the *T2 Corporation Income Tax Guide*.

Is the corporation electing under regulation 1101(5q)? 101 1 Yes ☐ 2 No ☒

	1 Class number (See Note) 200	Description	2 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year) 201	3 Cost of acquisitions during the year (new property must be available for use)* 203	4 Net adjustments** 205	5 Proceeds of dispositions during the year (amount not to exceed the capital cost) 207	6 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)*** 211	7 Reduced undepreciated capital cost	8 CCA rate % 212	9 Recapture of capital cost allowance (line 107 of Schedule 1) 213	10 Terminal loss (line 404 of Schedule 1) 215	11 Capital cost allowance (column 7 **multiplied** by column 8; or a lower amount) (line 403 of Schedule 1)**** 217	12 Undepreciated capital cost at the end of the year (column 6 **plus** column 7 **minus** column 11) 220
1.	1		248,166,850			8,178		248,158,672	4	0	0	9,926,347	238,232,325
2.	1b		7,791,269	2,691,032		0	1,345,516	9,136,785	6	0	0	548,207	9,934,094
3.	2	Dist equip pre 88	92,047,233			0		92,047,233	6	0	0	5,522,834	86,524,399
4.	3	buildings pre 88	13,159,963			0		13,159,963	5	0	0	657,998	12,501,965
5.	8		9,131,556	2,183,157		0	1,091,579	10,223,134	20	0	0	2,044,627	9,270,086
6.	10		6,519,074	1,186,657		11,796	587,431	7,106,504	30	0	0	2,131,951	5,561,984
7.	12		1,642,073	1,539,264		0	769,632	2,411,705	100	0	0	2,411,705	769,632
8.	42		800,350			0		800,350	12	0	0	96,042	704,308
9.	45		944,280			0		944,280	45	0	0	424,926	519,354
10.	50		1,600,110			0		1,600,110	55	0	0	880,061	720,049
11.	47		159,102,854	41,746,034		0	20,873,017	179,975,871	8	0	0	14,398,070	186,450,818
12.	52			736,021		0	368,011	368,010	100	0	0	368,010	368,011
		Total	540,905,612	50,082,165		19,974	25,035,186	565,932,617				39,410,778	551,557,025

Note: Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed. Class 1a: 4% + 6% = 10% (class 1 to 10%), class 1b: 4% + 2% = 6% (class 1 to 6%).

* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).

** Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.

*** The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance – General Comments*.

**** If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

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SCHEDULE 9

RELATED AND ASSOCIATED CORPORATIONS

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

This schedule is to be completed by a corporation having one or more of the following:
- related corporation(s)
- associated corporations(s)

	Name 100	Country of residence (if other than Canada) 200	Business Number (Canadian corporation only) (see note 1) 300	Relationship code (see note 2) 400	Number of common shares owned 500	% of common shares owned 550	Number of preferred shares owned 600	% of preferred shares owned 650	Book value of capital stock 700
1	Hydro Ottawa Holding Inc.		89411 0816 RC0001	1					
2	Energy Ottawa Inc.		86338 9961 RC0001	3					
3	Telecom Ottawa Holding Inc.		86202 9337 RC0001	3					
4	PowerTrail Inc.	CA	82829 3944 RC0001	3					

Note 1: Enter "NR" if a corporation is not registered.
Note 2: Enter the code number of the relationship that applies from the following order: 1 – Parent 2 – Subsidiary 3 – Associated 4 – Related, but not associated.

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SCHEDULE 10

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- For use by a corporation that has eligible capital property. For more information, see the *T2 Corporation Income Tax Guide*.
- A separate cumulative eligible capital account must be kept for each business.

Part 1 – Calculation of current year deduction and carry-forward

Cumulative eligible capital - Balance at the end of the preceding taxation year (if negative, enter "0") 200 1,101,588 A

Add:
Cost of eligible capital property acquired during the taxation year 222 1,000
Other adjustments 226
Subtotal (line 222 plus line 226) 1,000 x 3 / 4 = 750 B

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002 . 228 x 1 / 2 = C

amount B minus amount C (if negative, enter "0") 750 ▶ 750 D

Amount transferred on amalgamation or wind-up of subsidiary . . . . . 224 E

Subtotal (add amounts A, D, and E) 230 1,102,338 F

Deduct:
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year . . . . . 242 G

The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) . . . . . 244 H

Other adjustments . . . . . 246 I

(add amounts G,H, and I) x 3 / 4 = 248 J

Cumulative eligible capital balance (amount F minus amount J) . . . . . 1,102,338 K

(if amount K is negative, enter "0" at line M and proceed to Part 2)

Cumulative eligible capital for a property no longer owned after ceasing to carry on that business 249

amount K 1,102,338

less amount from line 249

Current year deduction . . . . . 1,102,338 x 7.00 % = 250 77,164 *

(line 249 plus line 250) (enter this amount at line 405 of Schedule 1) 77,164 ▶ 77,164 L

Cumulative eligible capital – Closing balance (amount K minus amount L) (if negative, enter "0") . . . . . 300 1,025,174 M

* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

Part 2 – Amount to be included in income arising from disposition

(complete this part only if the amount at line K is negative)

Amount from line K (show as positive amount)				N
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988	400		1	
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	401		2	
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	402		3	
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	408		4	
Line 3 minus line 4 (if negative, enter "0")		▶	5	
Total of lines 1, 2 and 5			6	
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400			7	
Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000			8	
Subtotal (line 7 plus line 8)	409	▶	9	
Line 6 minus line 9 (if negative, enter "0")			▶	O
Line N minus line O (if negative, enter "0")				P
Line 5 × 1 / 2 =				Q
Line P minus line Q (if negative, enter "0")				R
Amount R × 2 / 3 =				S
Amount N or amount O, whichever is less				T
Amount to be included in income (amount S plus amount T) (enter this amount on line 108 of Schedule 1)	410			

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SCHEDULE 13

CONTINUITY OF RESERVES

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- For use by corporations to provide a continuity of all reserves claimed which are allowed for tax purposes.
- References to parts, sections, subsections, paragraphs, and subparagraphs are from the federal *Income Tax Act*.
- File one completed copy of this schedule with the corporation's *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation Income Tax Guide*.

Part 1 – Capital gains reserves

	Description of property 001	Balance at the beginning of the year $ 002	Transfer on amalgamation or wind-up of subsidiary $ 003	Add $	Deduct $	Balance at the end of the year $ 004
1						
	Totals	008	009			010

The total capital gains reserve at the beginning of the taxation year plus the total capital gains reserve transfer on amalgamation or wind-up of subsidiary should be entered on line 880, and the total capital gains reserve at the end of the taxation year, should be entered on line 885 of Schedule 6.

Part 2 – Other reserves

Description	Balance at the beginning of the year $	Transfer on amalgamation or wind-up of subsidiary $	Add $	Deduct $	Balance at the end of the year $
Reserve for doubtful debts ☐	110 967,232	115		411,985	120 555,247
Reserve for undelivered goods and services not rendered ☐	130	135			140
Reserve for prepaid rent ☐	150	155			160
Reserve for December 31, 1995 income ☐	170	175			180
Reserve for refundable containers ☐	190	195			200
Reserve for unpaid amounts ☐	210	215			220
Other tax reserves ☐	230 2,079,912	235	967,356		240 3,047,268
Totals	270 3,047,144	275	967,356	411,985	280 3,602,515

Enter "X" in the column above if the tax reserve has also been reported on the corporation's financial statements. This allows offsetting entries on Schedule 1, resulting in a zero effect on net income for tax purposes.

The amount from line 270 plus the amount from line 275 should be entered on line 125 of Schedule 1 as an addition.
The amount from line 280 should be entered on line 413 of Schedule 1 as a deduction.

Continuity of financial statement reserves (not deductible)

Financial statement reserves (not deductible)

	Description	Balance at the beginning of the year	Transfer on amalgamation or wind-up of subsidiary	Add	Deduct	Balance at the end of the year
1	Regulatory Liabilities	3,327,000			1,892,779	1,434,221
2	Allowance for Doubtful Debts	2,029,521			141,374	1,888,147
3						
4						
	Reserves from Part 2 of Schedule 13					
	Totals	5,356,521			2,034,153	3,322,368

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The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction.
The total closing balance should be entered on line 126 of Schedule 1 as an addition.

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SCHEDULE 15

DEFERRED INCOME PLANS

Name of corporation	Business Number	Tax year end (Year Month Day)
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Complete the information below if the corporation deducted payments from its income made to a registered pension plan (RPP), a registered supplementary unemployment benefit plan (RSUBP), a deferred profit sharing plan (DPSP), or an employee profit sharing plan (EPSP).
- If the trust that governs an employee profit sharing plan is **not resident** in Canada, please indicate if the T4PS, *Statement of Employees Profit Sharing Plan Allocations and Payments,* Supplementary slip(s) were filed for the last calendar year, and whether they were filed by the trustee or the employer.

	Type of plan (see note 1) 100	Amount of contribution $ (see note 2) 200	Registration number (RPP, RSUBP, and DPSP only) 300	Name of EPSP trust 400	Address of EPSP trust 500	T4PS slip(s) filed by: (see note 3) (EPSP only) 600
1	1	2,850,472	345983			

Note 1: Enter the applicable code number:
- 1 – RPP
- 2 – RSUBP
- 3 – DPSP
- 4 – EPSP

Note 2: You do not need to add to Schedule 1 any payments you made to deferred income plans. To reconcile such payments, calculate the following amount:

Total of all amounts indicated in column 200 of this schedule ..... 2,850,472 **A**

Less:

Total of all amounts for deferred income plans deducted in your financial statements 2,850,472 **B**

Deductible amount for contributions to deferred income plans (amount A **minus** amount B) (if negative, enter "0") ..... **C**

Enter amount C on line 417 of Schedule 1

Note 3: T4PS slip(s) filed by:
- 1 – Trustee
- 2 – Employer

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SCHEDULE 23

AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO ALLOCATE THE BUSINESS LIMIT

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.

Column 1: Enter the legal name of each of the corporations in the associated group. Include non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act* (ITA) not to be associated for purposes of the small business deduction.

Column 2: Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").

Column 3: Enter the association code that applies to each corporation:

1 – Associated for purposes of allocating the business limit (unless code 5 applies)
2 – CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
3 – Non-CCPC that is a "third corporation" as defined in subsection 256(2)
4 – Associated non-CCPC
5 – Associated CCPC to which code 1 does not apply because of a subsection 256(2) election made by a "third corporation"

Column 4: Enter the business limit for the year of each corporation in the associated group. The business limit is computed at line 4 on page 4 of each respective corporation's T2 return.

Column 5: Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.

Column 6: Enter the business limit allocated to each corporation by multiplying the amount in column 4 by the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A falls within the range for the calendar year to which the agreement applies:

Calendar year	Acceptable range
2006	maximum $300,000
2007	$300,001 to $400,000

Calendar year	Acceptable range
2008	maximum $400,000
2009	$400,001 to $500,000

If the calendar year to which this agreement applies is after 2009, ensure that the total at line A does not exceed $500,000.

Allocating the business limit

Date filed (do not use this area) . . . . . 025 — Year Month Day

Enter the calendar year to which the agreement applies . . . . . 050 — Year: 2009

Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below? . . . . . 075 — 1 Yes ☐ 2 No ☒

	1 Names of associated corporations 100	2 Business Number of associated corporations 200	3 Association code 300	4 Business limit for the year (before the allocation) $	5 Percentage of the business limit % 350	6 Business limit allocated* $ 400
1	Hydro Ottawa Limited	86339 1363 RC0001	1	500,000	100.0000	500,000
2	Hydro Ottawa Holding Inc.	89411 0816 RC0001	1	500,000		
3	Energy Ottawa Inc.	86338 9961 RC0001	1	500,000		
4	Telecom Ottawa Holding Inc.	86202 9337 RC0001	1	500,000		
5	PowerTrail Inc.	82829 3944 RC0001	1	500,000		
				Total	100.0000	500,000 A

Business limit reduction under subsection 125(5.1) of the ITA

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the factors used in this calculation is the "Large corporation amount" at line 415 of the T2 return. If the corporation is a member of an associated group** of corporations in the current tax year, the amount at line 415 of the T2 return is equal to 0.225% x (A - $10,000,000) where, "A" is the total of taxable capital employed in Canada*** of each corporation in the associated group for its last tax year ending in the preceding calendar year.

* Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's tax year is less than 51 weeks, prorate the amount in column 6 by the number of days in the tax year divided by 365, and enter the result on line 410 of the T2 return.

  Special rules apply if a CCPC has more than one tax year ending in a calendar year and is associated in more than one of those years with another CCPC that has a tax year ending in the same calendar year. If the tax year straddles January 1, 2009, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit that would have been determined for the first tax year ending in the calendar year, if $500,000 was used in allocating the amounts among associated corporations and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year. Otherwise, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit determined for the first tax year ending in the calendar year and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year.

** The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

*** "Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the ITA.

T2 SCH 23 (09)

Canada

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SCHEDULE 31

INVESTMENT TAX CREDIT – CORPORATIONS

General information

1. For use by a corporation that during a tax year:
   - earned an investment tax credit (ITC);
   - is claiming a deduction against its Part I tax payable;
   - is claiming a refund of credit earned during the current tax year;
   - is claiming a carryforward of credit from previous tax years;
   - is transferring a credit following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act;*
   - is requesting a credit carryback; or
   - is subject to a recapture of ITC.
2. References to parts, sections, and subsections on this schedule are from the federal *Income Tax Act* and the federal *Income Tax Regulations*. References to interpretation bulletins and information circulars are to the latest versions.
3. The ITC is eligible for a three-year carryback (if not deductible in the year earned). It is also eligible for a twenty-year carryforward for credits earned in tax years that end after 1997 and did not expire before 2008 and a ten-year carryforward for credits earned in tax years that end before 1998. The apprenticeship job creation tax credit can only be carried back to tax years that end after May 1, 2006.
4. Investments or expenditures, as defined in subsection 127(9) and Part XLVI of the federal *Income Tax Regulations*, that earn the ITC are:
   - qualified property (Parts 4 to 7);
   - expenditures that are part of the SR&ED qualified expenditure pool (Parts 8 to 17). Complete and file Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*;
   - pre-production mining expenditures (Parts 18 to 20);
   - apprenticeship job creation expenditures (Parts 21 to 23); and
   - child care spaces expenditures (Parts 24 to 28).
5. Attach a completed copy of this schedule with the *T2 Corporation Income Tax Return*.
6. For more information on ITCs, see the section called "Investment Tax Credit" in the *T2 Corporation – Income Tax Guide*, Information Circular IC 78-4, *Investment Tax Credit Rates*, and its related Special Release. Also, see Interpretation Bulletin IT-151, *Scientific Research and Experimental Development Expenditures*.
7. For information on SR&ED, see Interpretation Bulletin IT-151 (**consolidated**), *Scientific Research and Experimental Development Expenditures*; Information Circular 86-4, *Scientific Research and Experimental Development*; Brochure RC4472, *Overview of the Scientific Research and Experimental Development Program (SR&ED) Tax Incentive Program*; Brochure RC4467, *Support for your R&D in Canada* and T4088, *Guide to Form T661 Scientific Research and Experimental Development (SR&ED) Expenditures Claim*.

Detailed information

1. For the purpose of this schedule, **"investment"** means:
   The capital cost of the property (excluding amounts added by an election under section 21), determined without reference to subsections 13(7.1) and 13(7.4), minus the amount of any government or non-government assistance that the corporation has received, is entitled to receive, or can reasonably be expected to receive for that property when it files the income tax return for the year in which the property was acquired.
2. An ITC deducted or refunded in a tax year for a depreciable property, other than a depreciable property deductible under paragraph 37(1)(b), reduces the capital cost of that property in the next tax year. It also reduces the undepreciated capital cost of that class in the next tax year. An ITC for SR&ED deducted or refunded in a tax year will reduce the balance in the pool of deductible SR&ED expenditures and the adjusted cost base (ACB) of an interest in a partnership in the next tax year. An ITC from pre-production mining expenditures deducted in a tax year reduces the balance in the pool of deductible cumulative Canadian exploration expenses in the next tax year.
3. Property acquired has to be "available for use" before a claim for an ITC can be made.
4. Expenditures for SR&ED and capital costs for a property qualifying for an ITC must be identified by the claimant on Form T661 and Schedule 31 no later than 12 months after the claimant's income tax return is due for the tax year in which the expenditures or capital costs were incurred.
5. Partnership allocations – Subsection 127(8) provides for the allocation of the amount that may reasonably be considered to be a partner's share of the ITCs of the partnership at the end of the fiscal period of the partnership. An allocation of ITCs is generally considered to be the partner's reasonable share of the ITCs if it is made in the same proportion in which the partners have agreed to share any income or loss and if section 103 of the Act is not applicable for the agreement to share any income or loss. For more information, see Interpretation Bulletin IT-151. Special rules apply to specified and limited partners.
6. For SR&ED expenditures, the expression "in Canada" includes the "exclusive economic zone" (as defined in the *Oceans Act* to generally consist of an area that is within 200 nautical miles from the Canadian coastline), including the airspace, seabed and subsoil for that zone.

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

Part 1 – Investments, expenditures and percentages

	Specified percentage
Investments	
Qualified property acquired primarily for use in Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, the Gaspé Peninsula, or a prescribed offshore region	10 %
Expenditures	
If you are a Canadian-controlled private corporation (CCPC), this percentage may apply to the portion that you claim of the SR&ED qualified expenditure pool that does not exceed your expenditure limit (see Part 10)	35 %
Note: If your current year's qualified expenditures are more than the corporation's expenditure limit (see Part 10), the excess is eligible for an ITC calculated at the 20 % rate.	
If you are a corporation that is not a CCPC that incurred qualified expenditures for SR&ED in any area in Canada	20 %
If you are a taxable Canadian corporation that incurred pre-production mining expenditures	10 %
If you paid salary and wages to apprentices in the first 24 months of their apprenticeship contract for employment	10 %
If you incurred eligible expenditures after March 18, 2007, for the creation of licensed child care spaces for the children of your employees and, potentially, for other children	25 %

Part 2 – Determination of a qualifying corporation

Is the corporation a qualifying corporation? 101 1 Yes ☐ 2 No ☒

For the purpose of a refundable ITC, a **qualifying corporation** is defined under subsection 127.1(2). The corporation has to be a CCPC and the taxable income (before any loss carrybacks) for its previous tax year cannot be more than its qualifying income limit for the particular tax year. If the corporation is associated with any other corporations during the tax year, the total of the taxable incomes of the corporation and the associated corporations (before any loss carrybacks), for their last tax year ending in the previous calendar year, cannot be more than their qualifying income limit for the particular tax year.

Note: A CCPC calculating a refundable ITC, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of both corporations; and
- one of the corporations has at least one shareholder who is not common to both corporations.

If you are a **qualifying** corporation, you will earn a **100%** refund on your share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

Some CCPCs that are **not qualifying** corporations may also earn a **100%** refund on their share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The expenditure limit can be determined in Part 10. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

The 100% refund will not be available to a corporation that is an **excluded corporation** as defined under subsection 127.1(2). A corporation is an excluded corporation if, at any time during the year, it is a corporation that is either controlled by (directly or indirectly, in any manner whatever) or is related to:

a) one or more persons exempt from Part I tax under section 149;

b) Her Majesty in right of a province, a Canadian municipality, or any other public authority; or

c) any combination of persons referred to in a) or b) above.

Part 3 – Corporations in the farming industry

Complete this area if the corporation is making SR&ED contributions

Is the corporation claiming a contribution in the current year to an agricultural organization whose goal is to finance SR&ED work (for example, check-off dues)? 102 1 Yes ☐ 2 No ☒

If **yes**, complete Schedule 125, *Income Statement Information*, to identify the type of farming industry the corporation is involved in. For more information on Schedule 125, see the *Guide to the General Index of Financial Information (GIFI) for Corporations.* Enter contributions on line 350 of Part 8.

QUALIFIED PROPERTY

Part 4 – Eligible investments for qualified property from the current tax year

CCA* class number 105	Description of investment 110	Date available for use 115	Location used (province or territory) 120	Amount of investment 125

*CCA: capital cost allowance

Total investment – enter in formula on line 240 in Part 5

Part 5 – Calculation of current-year credit and account balances – ITC from investments in qualified property

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations 210

Credit expired* 215

Subtotal ▶

ITC at the beginning of the tax year 220

Add:

Credit transferred on amalgamation or wind-up of subsidiary 230

ITC from repayment of assistance 235

Total current-year credit: total of column 125 _____ x 10 % = 240

Credit allocated from a partnership 250

Subtotal ▶

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B1 in Part 30) 260

Credit carried back to the previous year(s) (from Part 6) A

Credit transferred to offset Part VII tax liability 280

Subtotal ▶

Credit balance before refund B

Deduct:

Refund of credit claimed on investments from qualified property (from Part 7) 310

ITC closing balance of investments from qualified property 320

* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and did not expire before 2008 and 10 tax years if it was earned in a tax year ending before 1998.

Part 6 – Request for carryback of credit from investments in qualified property

	Year	Month	Day	
1st previous tax year				Credit to be applied 901
2nd previous tax year				Credit to be applied 902
3rd previous tax year				Credit to be applied 903

Total (enter on line A in Part 5)

Part 7 – Calculation of refund for qualifying corporations on investments from qualified property

Current-year ITCs (total of lines 240 and 250 in Part 5) C

Credit balance before refund (amount B from Part 5) D

Refund (40 % of amount C or D, whichever is less) E

Enter amount E or a lesser amount on line 310 in Part 5 (also enter it on line 780 of the T2 return if the corporation does not claim an SR&ED ITC refund).

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

SR&ED

Part 8 – Qualified expenditures for SR&ED

Current expenditures

Current expenditures (from line 557 on Form T661)

Add:

Contributions to agricultural organizations for SR&ED under paragraph 37(1)(a)*

Deduct:

Government and non-government assistance*

Contributions to agricultural organizations for SR&ED*

Current expenditures (including contributions to agricultural organizations for SR&ED)*	350	
Capital expenditures (from line 558 on Form T661)	360	
Repayments made in the year (from line 560 on Form T661)	370	
Total (this must equal the amount from line 570 on Form T661)*	380	

* Do not file form T661 if you are only claiming contributions made to agricultural organizations for SR&ED.

Part 9 – Components of the SR&ED expenditure limit calculation

Part 9 only applies if the corporation is a CCPC.

Note: A CCPC that calculates SR&ED expenditure limit, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of the corporation; and
- one of the corporations has at least one shareholder who is not common to both corporations.

Is the corporation associated with another CCPC for the purpose of calculating the SR&ED expenditure limit? 385 1 Yes ☐ 2 No ☒

Complete lines 390, 395 and 398, if you answered **no** to the question at line 385 above or if the corporation is not associated with any other corporations (the amounts for associated corporations will be determined on Schedule 49).

a) Enter your taxable income for the previous tax year* (prior to any loss carry-backs applied).	390	37,949,872
b) Enter your reduced business limit** for the current tax year* (this amount cannot be more than the amount at line 4 on page 4 of the T2 return).	395	
c) Enter your taxable capital employed in Canada for the previous tax year 547,678,765 minus $10 million. If this amount is nil or negative, enter "0". If this amount is over $40 million, enter $40 million.	398	40,000,000

* If either of the tax years referred to at line 390 or 395 is less than 51 weeks, multiply the taxable income or the business limit by the following result: 365 divided by the number of days in these tax years. For details on the expression "Reduced business limit," see line 652 of the *T2 Corporation – Income Tax Guide*.

** If the corporation is claiming only a portion of the business limit from line 4 on page 4 of the T2 return because of its association with other corporations, calculate your reduced business limit as if the corporation was not associated in the current tax year. Enter the result at line 395.

Part 10 – Calculation of SR&ED expenditure limit for a CCPC

For stand-alone corporations:

Calculation 1: Tax year ends before February 26, 2008.
[($6,000,000 **minus** (10 x (line 390 from Part 9 or $400,000, whichever is more))) x ((line 395 from Part 9) **divided by** line 4 on page 4 of the T2 return)] . . . . . _____

Calculation 2: Tax year starts after February 26, 2008 and ends before January 1, 2010.
[($7,000,000 **minus** (10 x (line 390 from Part 9 or $400,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)] . . . . . _____

Calculation 3: Tax year includes February 26, 2008.
AA + [(BB **minus** AA) x (CC **divided by** DD)] where,

AA = [($6,000,000 **minus** (10 x (line 390 from Part 9 or $400,000, whichever is more))) x ((line 395 from Part 9) **divided by** line 4 on page 4 of the T2 return)];

BB = [($7,000,000 **minus** (10 x (line 390 from Part 9 or $400,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)];

CC = number of days in the tax year after February 25, 2008;

DD = number of days in the tax year. . . . . _____

Calculation 4: Tax year starts after December 31, 2009.
[($8,000,000 **minus** (10 x (line 390 from Part 9 or $500,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)] . . . . . _____

Calculation 5: Tax year includes January 1, 2010.
EE + [(FF **minus** EE) x (GG **divided by** HH)] where,

EE = [($7,000,000 **minus** (10 x (line 390 from Part 9 or $400,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)];

FF = [($8,000,000 **minus** (10 x (line 390 from Part 9 or $500,000, whichever is more))) x (($40,000,000 **minus** line 398 from Part 9) **divided by** $40,000,000)];

GG = number of days in the tax year after December 31, 2009;

HH = number of days in the tax year. . . . . _____

Enter the amount from Calculation 1, 2, 3, 4 or 5, whichever is applicable _____ *G

For associated corporations:

If associated, the allocation of the SR&ED expenditure limit as provided on Schedule 49 . . . . . 400 _____ *H

Where the tax year of the corporation is less than 51 weeks, calculate the amount of the expenditure limit as follows:

Line G or H _____ x $\frac{\text{Number of days in the tax year}}{365}$ 365 = ... _____ I

Your SR&ED expenditure limit for the year (enter the amount from line G, H, or I, whichever applies) . . . . . 410 _____

* Amount G or H cannot be more than $3,000,000 ($2,000,000 if tax year ending before February 26, 2008).

Part 11 – Calculation of investment tax credits on SR&ED expenditures

Enter whichever is less: current expenditures (line 350 from Part 8) or the expenditure limit (line 410 from Part 10)*	420		x	35 % =		J
Line 350 minus line 410 (if negative, enter "0")	430		x	20 % =		K
Line 410 minus line 350 (if negative, enter "0")			L			
Enter whichever is less: capital expenditures (line 360 from Part 8) or line L above*	440		x	35 % =		M
Line 360 minus line L (if negative, enter "0")	450		x	20 % =		N

Repayments (amount from line 370 in Part 8)

If a corporation makes a repayment of any government or non-government assistance, or contract payments that reduced the amount of qualified expenditures for ITC purposes, the amount of the repayment is eligible for a credit at the rate that would have applied to the repaid amount. Enter the amount of the repayment on the line that corresponds to the appropriate rate.

460		x	35 % =		
480		x	20 % =		
			Total	▶	O

Current-year SR&ED ITC (total of lines J, K, M, N, and O; enter on line 540 in Part 12)

* For corporations that are not CCPCs, enter "0" on lines J and M.

Part 12 – Calculation of current-year credit and account balances – ITC from SR&ED expenditures

ITC at the end of the previous tax year			
Deduct:			
Credit deemed as a remittance of co-op corporations	510		
Credit expired*	515		
		Subtotal ▶	
ITC at the beginning of the tax year	520		
Add:			
Credit transferred on amalgamation or wind-up of subsidiary	530		
Total current-year credit	540		
Credit allocated from a partnership	550		
		Subtotal ▶	
Total credit available			
Deduct:			
Credit deducted from Part I tax (enter on line B2 in Part 30)	560		
Credit carried back to the previous year(s) (from Part 13)		P	
Credit transferred to offset Part VII tax liability	580		
		Subtotal ▶	
Credit balance before refund			Q
Deduct:			
Refund of credit claimed on expenditures of SR&ED (from Part 14 or 15, whichever applies)	610		
ITC closing balance on SR&ED	620		

* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and did not expire before 2008 and 10 tax years if it was earned in a tax year ending before 1998.

Part 13 – Request for carryback of credit from SR&ED expenditures

	Year	Month	Day			
1st previous tax year				Credit to be applied	911	
2nd previous tax year				Credit to be applied	912	
3rd previous tax year				Credit to be applied	913	
				Total (enter on line P in Part 12)		

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

Part 14 – Calculation of refund of ITC for qualifying corporations – SR&ED

Complete this part only if you are a qualifying corporation as determined at line 101.

Is the corporation an excluded corporation as defined under subsection 127.1(2)? . . . . . 650 1 Yes ☐ 2 No ☒

Credit balance before refund (amount Q from Part 12) . . . . . R

Current-year ITC (lines 540 plus 550 from Part 12 **minus** line O from Part 11) S

Refundable credits (amount R or S, whichever is less)* . . . . . T

Amount J from Part 11 . . . . . U

Subtract: Amount T or U, whichever is less V

Net amount (if negative, enter "0") . . . . . W

Amount W x 40 % X

Add: Amount V . . . . . Y

Refund of ITC (amounts X **plus** Y – enter this, or a lesser amount, on line 610 in Part 12) . . . . . Z

Enter the total of lines 310 from Part 5 and 610 from Part 12 on line 780 of the T2 return.

* If you are also an excluded corporation [as defined in subsection 127.1(2)], this amount must be multiplied by 40%. Claim this, or a lesser amount, as your refund of ITC on line Z.

Part 15 – Calculation of refund of ITC for CCPCs that are not qualifying or excluded corporations – SR&ED

Complete this box only if you are a CCPC that is not a qualifying or excluded corporation as determined in Part 2.

Credit balance before refund (amount Q from Part 12) . . . . . AA

Amount J from Part 11 . . . . . BB

Subtract: Amount AA or BB, whichever is less CC

Net amount (if negative, enter "0") . . . . . DD

Amount M from Part 11 . . . . . EE

Amount DD or EE, whichever is less x 40 % . . . . . FF

Add : Amount CC above . . . . . GG

Refund of ITC (amounts FF **plus** GG) . . . . . HH

Enter HH, or a lesser amount, on line 610 in Part 12 and also on line 780 of the T2 return.

RECAPTURE – SR&ED

Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED

You will have a recapture of ITC in a year when **all** of the following conditions are met:

- you acquired a particular property in the current year or in any of the 20 previous tax years, if the credit was earned in a tax year ending after 1997, or in any of the 10 previous tax years, if the credit was earned in a tax year ending before 1998;
- you claimed the cost of the property as a qualified expenditure for SR&ED on Form T661;
- the cost of the property was included in calculating your ITC or was the subject of an agreement made under subsection 127(13) to transfer qualified expenditures; and
- you disposed of the property or converted it to commercial use after February 23, 1998. This condition is also met if you disposed of or converted to commercial use a property that incorporates the particular property previously referred to.

Note

The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical ITC rate of the original user.

You will report a recapture on the T2 return for the year in which you disposed of the property or converted it to commercial use. In the following tax year, add the amount of the ITC recapture to the SR&ED expenditure pool.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

Calculation 1 – If you meet all of the above conditions

	Amount of ITC you originally calculated for the property you acquired, or the original user's ITC where you acquired the property from a non-arm's length party, as described in the note above 700	Amount calculated using ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case) 710	Amount from column 700 or 710, whichever is less
1.			

Subtotal (enter this amount on line LL in Part 17) ____ II

Calculation 2 – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil at line JJ in Part 16.

A	B	C
Rate percentage that the transferee used in determining its ITC for qualified expenditures under a subsection 127(13) agreement 720	Proceeds of disposition of the property if you dispose of it to an arm's length person; or, in any other case, enter the fair market value of the property at conversion or disposition 730	Amount, if any, already provided for in Calculation 1 (This allows for the situation where only part of the cost of a property is transferred under a subsection 127(13) agreement.) 740

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED (continued)

Calculation 2 (continued) – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil on line JJ below.

D Amount determined by the formula (A x B) - C	E ITC earned by the transferee for the qualified expenditures that were transferred 750	F Amount from column D or E, whichever is less

Subtotal (enter this amount on line MM in Part 17) _____ JJ

Calculation 3

As a member of the partnership, you will report your share of the SR&ED ITC of the partnership after the SR&ED ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 550 in Part 12. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line KK below.

Corporate partner's share of the excess of SR&ED ITC (amount to be reported on line NN in Part 17) 760 _____ KK

Part 17 – Total recapture of SR&ED investment tax credit

Recaptured ITC for calculation 1 from line II in Part 16 . . . . . _____ LL

Recaptured ITC for calculation 2 from line JJ in Part 16 above . . . . . _____ MM

Recaptured ITC for calculation 3 from line KK in Part 16 above . . . . . _____ NN

Total recapture of SR&ED investment tax credit – Add lines LL, MM and NN . . . . . _____ OO

Enter amount OO at line A1 in Part 29.

PRE-PRODUCTION MINING

Part 18 – Pre-production mining expenditures

Exploration information

A mineral resource that qualifies for the credit means a mineral deposit from which the principal mineral to be extracted is diamond, a base or precious metal deposit, or a mineral deposit from which the principal mineral to be extracted is an industrial mineral that, when refined, results in a base or precious metal.

In column 800, list all minerals for which pre-production mining expenditures have taken place in the tax year.

List of minerals 800

For each of the minerals reported in column 800 above, identify each project, mineral title, and mining division where title is registered. If there is no mineral title, identify the project and mining division only.

Project name 805	Mineral title 806	Mining division 807

Pre-production mining expenditures *

Pre-production mining expenditures that the corporation incurred in the tax year for the purpose of determining the existence, location, extent, or quality of a mineral resource in Canada:

Prospecting	810		PP
Geological, geophysical, or geochemical surveys	811		QQ
Drilling by rotary, diamond, percussion, or other methods	812		RR
Trenching, digging test pits, and preliminary sampling	813		SS

Pre-production mining expenditures incurred in the tax year for bringing a new mine in a mineral resource in Canada into production in reasonable commercial quantities and incurred before the new mine comes into production in such quantities:

Clearing, removing overburden, and stripping	820		TT
Sinking a mine shaft, constructing an adit, or other underground entry	821		UU

Other pre-production mining expenditures incurred in the tax year:

Description 825	Amount 826

Add amounts at column 826 ▶ VV

Total pre-production mining expenditures (add amounts PP to VV) 830

Deduct: Total of all assistance (grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line 830 above 832

Excess (line 830 minus line 832) (if negative, enter "0") WW

Add: Repayments of government and non-government assistance 835 XX

Pre-production mining expenditures (amount WW plus amount XX) YY

* A pre-production mining expenditure is defined under subsection 127(9) and does not include an amount renounced under subsection 66(12.6).

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

Part 19 – Calculation of current-year credit and account balances – ITC from pre-production mining expenditures

ITC at the end of the previous tax year . . . . . _____

Deduct:

Credit deemed as a remittance of co-op corporations . . . . . 841 _____

Credit expired* . . . . . 845 _____

Subtotal _____ ▶ _____

ITC at the beginning of the tax year . . . . . 850 _____

Add:

Credit transferred on amalgamation or wind-up of subsidiary . . . . . 860 _____

Expenditures from line YY in Part 18 . . . . . 870 _____ x 10 % = ... 880 _____

Total credit available . . . . . _____

Deduct:

Credit deducted from Part I tax (enter on line B3 in Part 30) . . . . . 885 _____

Credit carried back to the previous year(s) (from Part 20) . . . . . _____ CCC

Subtotal _____ ▶ _____

ITC closing balance from pre-production mining expenditures . . . . . 890 _____

* The credit is eligible for a 20 year carryforward effective for credits earned in 2003 and later tax years.

Part 20 – Request for carryback of credit from pre-production mining expenditures

	Year	Month	Day
1st previous tax year			
2nd previous tax year			
3rd previous tax year			

1st previous tax year . . . . . Credit to be applied 921 _____

2nd previous tax year . . . . . Credit to be applied 922 _____

3rd previous tax year . . . . . Credit to be applied 923 _____

Total (enter on line CCC in Part 19) _____

APPRENTICESHIP JOB CREATION

Part 21 – Calculation of total current-year credit – ITC from apprenticeship job creation expenditures

If you are a related person as defined under subsection 251(2), has it been agreed in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number (or social insurance number or name) appears below? (If not, you cannot claim the tax credit.) . . . . . 611 1 Yes ☐ 2 No ☐

For each apprentice in their first 24 months of the apprenticeship, enter the apprenticeship contract number registered with Canada, or a province or territory, under an apprenticeship program designed to certify or license individuals in the trade. For the province, the trade must be a Red Seal trade. If there is no contract number, enter the social insurance number (SIN) or the name of the eligible apprentice. Also enter the name of the eligible trade, the eligible salary and wages* payable for employment after May 1, 2006, and 10% of this amount. Then enter the lesser of 10% of eligible salary and wages **or** $2,000.

	A Contract number (SIN or name of apprentice) 601	B Name of eligible trade 602	C Eligible salary and wages* 603	D Column C x 10 % 604	E Lesser of column D or $ 2,000 605
1.		ineworker (100% of Wages Eligible)	53,471	5,347	2,000
2.		ineworker (100% of Wages Eligible)	51,714	5,171	2,000
3.		ineworker (100% of Wages Eligible)	51,426	5,143	2,000
4.		ineworker (100% of Wages Eligible)	56,237	5,624	2,000
5.		ineworker (100% of Wages Eligible)	51,113	5,111	2,000
6.		ineworker (100% of Wages Eligible)	50,848	5,085	2,000
7.		ineworker (100% of Wages Eligible)	49,043	4,904	2,000
8.		Lineworker (100% of Wages Eligible)	51,137	5,114	2,000
9.		Lineworker (2.2% of Wages Eligible)	1,359	136	136
10.		Lineworker (2.2% of Wages Eligible)	1,448	145	145
11.		Lineworker (2.2% of Wages Eligible)	1,371	137	137
12.		Lineworker (2.2% of Wages Eligible)	1,436	144	144
13.		Lineworker (2.2% of Wages Eligible)	1,418	142	142
14.		Lineworker (2.2% of Wages Eligible)	1,468	147	147
15.		Lineworker (2.2% of Wages Eligible)	1,315	132	132
16.		Lineworker (2.2% of Wages Eligible)	1,414	141	141
17.		Lineworker (2.2% of Wages Eligible)	1,488	149	149
18.		Lineworker (2.2% of Wages Eligible)	1,297	130	130
19.					

Total current-year credit (enter at line 640) 17,403

* Net of any other government or non-government assistance received or to be received.

Part 22 – Calculation of current-year credit and account balances – ITC from apprenticeship job creation expenditures

ITC at the end of the previous tax year			
Deduct:			
Credit deemed as a remittance of co-op corporations	612		
Credit expired after 20 tax years	615		
Subtotal		▶	
ITC at the beginning of the tax year	625		
Add:			
Credit transferred on amalgamation or wind-up of subsidiary	630		
ITC from repayment of assistance	635		
Total current-year credit (total of column 605)	640	17,403	
Credit allocated from a partnership	655		
Subtotal		17,403 ▶	17,403
Total credit available			17,403
Deduct:			
Credit deducted from Part I tax (enter on line 84 in Part 30)	660	17,403	
Credit carried back to the previous year(s) (from Part 23)		DDD	
Subtotal		17,403 ▶	17,403
ITC closing balance from apprenticeship job creation expenditures	690		

Part 23 – Request for carryback of credit from apprenticeship job creation expenditures

Carryback of this credit is restricted to tax years ending after May 1, 2006.

	Year	Month	Day			
1st previous tax year				. . . . . Credit to be applied	931	
2nd previous tax year				. . . . . Credit to be applied	932	
3rd previous tax year				. . . . . Credit to be applied	933	
				Total (enter on line DDD in Part 22)		

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

CHILD CARE SPACES

Part 24 – Eligible child care spaces expenditures

Enter the eligible expenditures that the corporation incurred after March 18, 2007, to create licensed child care spaces for the children of the employees and, potentially, for other children. The corporation is not a child care services business. The eligible expenditures include:

- the cost of depreciable property (other than specified property); and
- the specified child care start-up expenditures;

acquired or incurred only to create new child care spaces at a licensed child care facility.

Cost of depreciable property from the current tax year

	CCA* class number 665	Description of investment 675	Date available for use 685	Amount of investment 695
1.				

Total cost of depreciable property from the current tax year 715 _____ EEE

Add: Specified child care start-up expenditures from the current tax year . . . . . 705 _____ FFF

Total gross eligible expenditures for child care spaces (line 715 **plus** line 705) . . . . . _____ GGG

Deduct: Total of all assistance (including grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line GGG) . . . . . 725 _____ HHH

Excess (amount GGG **minus** amount HHH) (if negative, enter "0") _____ III

Add: Repayments of government and non-government assistance . . . . . 735 _____ JJJ

Total eligible expenditures for child care spaces (amount III **plus** amount JJJ) . . . . . 745 _____

* CCA: capital cost allowance

Part 25 – Calculation of current-year credit – ITC from child care spaces expenditures

The credit is equal to 25% of eligible child care spaces expenditures incurred after March 18, 2007, to a maximum of $10,000 per child care space created in a licensed child care facility.

Eligible expenditures (line 745)			x	25 %	=	KKK
Number of child care spaces	755		x $	10,000	=	LLL
ITC from child care spaces expenditures (amount KKK or LLL, whichever is less)						MMM

Part 26 – Calculation of current-year credit and account balances – ITC from child care spaces expenditures

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations	765		
Credit expired after 20 tax years	770		
Subtotal		▶	

ITC at the beginning of the tax year 775

Add:

Credit transferred on amalgamation or wind-up of subsidiary	777		
Total current-year credit (amount MMM above)	780		
Credit allocated from a partnership	782		
Subtotal		▶	

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B5 in Part 30)	785		
Credit carried back to the previous year(s) (from Part 27)			NNN
Subtotal		▶	

ITC closing balance from child care spaces expenditures 790

Part 27 – Request for carryback of credit from child care space expenditures

	Year	Month	Day			
1st previous tax year	2008-12-31			Credit to be applied	941	
2nd previous tax year	2007-12-31			Credit to be applied	942	
3rd previous tax year	2006-12-31			Credit to be applied	943	

Total (enter on line NNN in Part 26)

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

RECAPTURE – CHILD CARE SPACES

Part 28 – Calculating the recapture of ITC for corporations and corporate partnerships – Child care spaces

The ITC will be recovered against the taxpayer's tax otherwise payable under Part I of the Act if, at any time within 60 months of the day on which the taxpayer acquired the property:

- the new child care space is no longer available; or
- property that was an eligible expenditure for the child care space is:
  - disposed of or leased to a lessee; or
  - converted to another use.

If the property disposed of is a child care space, the amount that can reasonably be considered to have been included in the original ITC (paragraph 127(27.12)(a)) . . . . . 792 ZZZ

In the case of eligible expenditures (paragraph 127(27.12)(b)), the lesser of:

The amount that can reasonably be considered to have been included in the original ITC . . 795

25% of either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value (in any other case) of the property 797

Amount from line 795 or line 797, whichever is less . . . . . OOO

Corporate partnerships

As a member of the partnership, you will report your share of the child care spaces ITC of the partnership after the child care spaces ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 782 in Part 26. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line PPP below.

Corporate partner's share of the excess of ITC 799 PPP

Total recapture of child care spaces investment tax credit – Add lines ZZZ, OOO, and PPP
Enter amount QQQ on line A2 in Part 29. . . . . QQQ

Part 29 – Total recapture of investment tax credit

Recaptured SR&ED ITC from line OO in Part 17		A1
Recaptured child care spaces ITC from line QQQ in Part 28 above		A2
Total recapture of investment tax credit – Add lines A1 and A2 Enter amount A3 on line 602 of the T2 return.		A3

Part 30 – Total ITC deducted from Part I tax

ITC from investments in qualified property deducted from Part I tax (from line 260 in Part 5)		B1
ITC from SR&ED expenditures deducted from Part I tax (from line 560 in Part 12)		B2
ITC from pre-production mining expenditures deducted from Part I tax (from line 885 in Part 19)		B3
ITC from apprenticeship job creation expenditures deducted from Part I tax (from line 660 in Part 22)	17,403	B4
ITC from child care space expenditures deducted from Part I tax (from line 785 in Part 26)		B5
Total ITC deducted from Part I tax (add lines B1, B2, B3, B4, and B5)	17,403	B6

Enter amount B6 at line 652 of the T2 return.

Summary of Investment Tax Credit Carryovers

Continuity of investment tax credit carryovers

CCA class number 97 Apprenticeship job creation ITC

Current year

	Addition current year (A)	Applied current year (B)	Claimed as a refund (C)	Carried back (D)	ITC end of year (A-B-C-D)
	17,403	17,403			

Prior years

Taxation year	ITC beginning of year (E)	Adjustments (F)	Applied current year (G)	ITC end of year (E-F-G)
2008-12-31				
2007-12-31				
2006-12-31				
2005-12-31				
2004-12-31				
2003-12-31				
2002-12-31				
2001-12-31				
2001-09-30				
2000-09-30				*
1999-09-30				
1998-09-30				
1997-09-30				
1996-09-30				
1995-09-30				
1994-09-30				
1993-09-30				
1992-09-30				
1991-09-30				
1990-09-30				*
Total				

B+C+D+G **Total ITC utilized** 17,403

* The **ITC end of year** includes the amount of ITC expired from the 10th preceding year if it is before January 1, 1998, or the amount of ITC expired from the 20th preceding year if it is after December 31, 1997. Note that this credit will only expire at the beginning of the subsequent fiscal period. Consequently, this amount will be posted on line 215, 515, 615, 770 or 845, as applicable, in Schedule 31 of the subsequent fiscal year.

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SCHEDULE 33

TAXABLE CAPITAL EMPLOYED IN CANADA – LARGE CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Use this schedule in determining if the total taxable capital employed in Canada of the corporation (other than a financial institution or an insurance corporation) and its related corporations is greater than $10,000,000.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act* and the *Income Tax Regulations*.
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- If you are filing a provincial capital tax return with your *T2 Corporation Income Tax Return*, also file a completed Schedule 33 with the return no later than six months from the end of the tax year.
- This schedule may contain changes that had not yet become law at the time of publishing.

If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

Part 1 – Capital

Add the following amounts at the end of the year:

Reserves that have not been deducted in computing income for the year under Part I	101	8,916,802	
Capital stock (or members' contributions if incorporated without share capital)	103	167,081,000	
Retained earnings	104	75,806,000	
Contributed surplus	105		
Any other surpluses	106		
Deferred unrealized foreign exchange gains	107		
All loans and advances to the corporation	108	335,254,526	
All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations	109		
Any dividends declared but not paid by the corporation before the end of the year	110		
All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year	111		
Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses	112		
Subtotal		587,058,328 ▶	587,058,328 A

Deduct the following amounts:

Deferred tax debit balance at the end of the year	121		
Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year	122		
Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above	123		
The amount of deferred unrealized foreign exchange losses at the end of the year	124		
Subtotal		▶	B
Capital for the year (amount A **minus** amount B) (if negative, enter "0")	190		587,058,328

Note: Lines 101, 107, 108, 109, 111, and 112 are determined as follows:

- If the partnership is a member of another partnership (tiered partnerships), include the amounts of the partnership and tiered partnerships.
- Amounts for the partnership and tiered partnerships are those that would be determined for lines 101, 107, 108, 109, 111, and 112 as if they apply in the same way that they apply to corporations.
- Do not include amounts owing to the member or to other corporations that are members of the partnership.
- Amounts are determined at the end of the last fiscal period of the partnership ending in the year of the corporation.
- The proportion of the total amounts is determined by the corporation's share of the partnership's income or loss for the fiscal period of the partnership.

Part 2 – Investment allowance

Add the carrying value at the end of the year of the following assets of the corporation:

A share of another corporation	401	
A loan or advance to another corporation (other than a financial institution)	402	728,517
A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of another corporation (other than a financial institution)	403	
Long-term debt of a financial institution	404	
A dividend receivable on a share of the capital stock of another corporation	405	
A loan or advance to, or a bond, debenture, note, mortgage, hypothecary claim, or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)]	406	
An interest in a partnership (see note 1 below)	407	
Investment allowance for the year (add lines 401 to 407)	490	728,517

Notes:

1. Where the corporation has an interest in a partnership or in tiered partnerships, consider the following:
   - the investment allowance of a partnership is deemed to be the amount calculated at line 490 above, at the end of its fiscal period, as if it was a corporation;
   - the total of the carrying value of each asset of the partnership described in the above lines is for its last fiscal period ending at or before the end of the corporation's tax year; and
   - the carrying value of a partnership member's interest at the end of the year is its specified proportion [as defined in subsection 248(1)] of the partnership's investment allowance.
2. Lines 401 to 405 should not include the carrying value of a share of the capital stock of, a dividend payable by, or indebtedness of a corporation that is exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)].
3. Where a trust is used as a conduit for loaning money from a corporation to another related corporation (other than a financial institution), the loan will be considered to have been made directly from the lending corporation to the borrowing corporation, according to subsection 181.2(6).

Part 3 – Taxable capital

Capital for the year (line 190)		587,058,328 C
Deduct: Investment allowance for the year (line 490)		728,517 D
Taxable capital for the year (amount C **minus** amount D) (if negative, enter "0")	500	586,329,811

Part 4 – Taxable capital employed in Canada

To be completed by a corporation that was resident in Canada at any time in the year

Taxable capital for the year (line 500) 586,329,811 x (Taxable income earned in Canada 610 39,787,060 / Taxable income 39,787,060) = **Taxable capital employed in Canada** 690 586,329,811

Notes:

1. Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.
2. Where a corporation's taxable income for a tax year is "0," it shall, for the purposes of the above calculation, be deemed to have a taxable income for that year of $1,000.
3. In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

To be completed by a corporation that was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada

Total of all amounts each of which is the carrying value at the end of the year of an asset of the corporation used in the year or held in the year, in the course of carrying on any business during the year through a permanent establishment in Canada	701	
Deduct the following amounts:		
Corporation's indebtedness at the end of the year [other than indebtedness described in any of paragraphs 181.2(3)(c) to (f)] that may reasonably be regarded as relating to a business it carried on during the year through a permanent establishment in Canada	711	
Total of all amounts each of which is the carrying value at the end of year of an asset described in subsection 181.2(4) of the corporation that it used in the year, or held in the year, in the course of carrying on any business during the year through a permanent establishment in Canada	712	
Total of all amounts each of which is the carrying value at the end of year of an asset of the corporation that is a ship or aircraft the corporation operated in international traffic, or personal or movable property used or held by the corporation in carrying on any business during the year through a permanent establishment in Canada (see note below)	713	
Total deductions (add lines 711, 712, and 713) ▶		E
Taxable capital employed in Canada (line 701 **minus** amount E) (if negative, enter "0")	790	

Note: Complete line 713 only if the country in which the corporation is resident did not impose a capital tax for the year on similar assets, or a tax for the year on the income from the operation of a ship or aircraft in international traffic, of any corporation resident in Canada during the year.

Part 5 – Calculation for purposes of the small business deduction

This part is applicable to corporations that are not associated in the current year, but were associated in the prior year.

Taxable capital employed in Canada (line 690 or 790, whichever applies)		F
Deduct:	10,000,000	G
Excess (amount F **minus** amount G) (if negative, enter "0")		H
Calculation for purposes of the small business deduction (amount H x 0.00225)		I

Enter this amount at line 415 of the T2 return

Attached Schedule with Total

Part 1 – All loans and advances to the corporation

Title Part 1 – All loans and advances to the corporation

Description	Amount
Customer Deposits	22,461,516 00
Notes Payable	297,185,000 00
Tender Deposits	264,177 00
Key Deposits	25,500 00
Retailer Prudentials	15,582 00
Due to related parties	2,270,000 00
Interco advances Parent Co.	8,000,000 00
Customer Deposits - Projects	5,027,305 00
A/P over 365 days	5,446 00
Total	335,254,526 00

Attached Schedule with Total

Part 1 – Reserves that have not been deducted in computing income for the year under Part I

Title Part 1 – Reserves that have not been deducted in computing income for th

Description	Amount
Allowance for Doubtful Debts	1,332,900 00
Employee Future Benefits	4,982,681 00
Assets Retirement Obligations	1,167,000 00
Regulatory Liabilities	1,434,221 00
Total	8,916,802 00

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SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only one number per shareholder				
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust) 100	Business Number (If a corporation is not registered, enter "NR") 200	Social insurance number 300	Trust number 350	Percentage common shares 400	Percentage preferred shares 500
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 53

GENERAL RATE INCOME POOL (GRIP) CALCULATION

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

On: 2009-12-31

- If you are a Canadian-controlled private corporation (CCPC) or a deposit insurance corporation (DIC), use this schedule to determine the general rate income pool (GRIP).
- When an eligible dividend was paid in the tax year, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*. Do not send your worksheets with your return, but keep them in your records in case we ask to see them later.
- Subsections referred to in this schedule are from the *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool, and low rate income pool.

Eligibility for the various additions

Answer the following questions to determine the corporation's eligibility for the various additions:

2006 addition

1. Is this the corporation's first taxation year that includes January 1, 2006? ☐ Yes ☒ No
2. If not, what is the date of the taxation year end of the corporation's first year that includes January 1, 2006? Enter the date and go directly to question 4 2006-12-31
3. During that first year, was the corporation a CCPC or would it have been a CCPC if not for the election of subsection 89(11) ITA? ☒ Yes ☐ No
   If the answer to question 3 is yes, complete Part "GRIP addition for 2006".

Change in the type of corporation

4. Was the corporation a CCPC during its preceding taxation year? ☒ Yes ☐ No
5. Corporations that become a CCPC or a DIC ☐ Yes ☒ No
   If the answer to question 5 is yes, complete Part 4.

Amalgamation (first year of filing after amalgamation)

6. Corporations that were formed as a result of an amalgamation ☐ Yes ☒ No
   If the answer to question 6 is yes, answer questions 7 and 8. If the answer is no, go to question 9.
7. Was one or more of the predecessor corporations neither a CCPC nor a DIC? ☐ Yes ☐ No
   If the answer to question 7 is yes, complete Part 4.
8. Was one or more of the predecessor corporation a CCPC or a DIC during the taxation year that ended immediately before amalgamation? ☐ Yes ☐ No
   If the answer to question 8 is yes, complete Part 3.

Winding-up

9. Corporations that wound-up a subsidiary ☐ Yes ☒ No
   If the answer to question 9 is yes, answer questions 10 and 11. If the answer is no, go to Part 1.
10. Was the subsidiary neither a CCPC nor a DIC during its last taxation year? ☐ Yes ☐ No
    If the answer to question 10 is yes, complete Part 4.
11. Was the subsidiary a CCPC or a DIC during its last taxation year? ☐ Yes ☐ No
    If the answer to question 11 is yes, complete Part 3.

Part 1 – Calculation of general rate income pool (GRIP)

GRIP at the end of the previous tax year	100	75,938,750	A
Taxable income for the year (DICs enter "0") *	110	39,787,060	B
Income for the credit union deduction * (amount E in Part 3 of Schedule 17)	120		
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less *	130		
For a CCPC, the lesser of aggregate investment income (line 440 of the T2 return) and taxable income *	140		
Subtotal (**add** lines 120, 130, and 140)	▶		C
Income taxable at the general corporate rate (line B **minus** line C) (if negative enter "0")	150	39,787,060	
After-tax income (line 150 x general rate factor for the tax year ** 0.68)	190	27,055,201	D
Eligible dividends received in the tax year	200		
Dividends deductible under section 113 received in the tax year	210		
Subtotal (**add** lines 200 and 210)	▶		E
GRIP addition:			
Becoming a CCPC (line PP from Part 4)	220		
Post-amalgamation (total of lines EE from Part 3 and lines PP from Part 4)	230		
Post-wind-up (total of lines EE from Part 3 and lines PP from Part 4)	240		
Subtotal (**add** lines 220, 230, and 240)	▶ 290		F
Subtotal (**add** lines A, D, E, and F)		102,993,951	G
Eligible dividends paid in the previous tax year	300		
Excessive eligible dividend designations made in the previous tax year	310		
Note: If becoming a CCPC (subsection 89(4) applies), enter "0" on lines 300 and 310.			
Subtotal (line 300 **minus** line 310)	▶		H
GRIP before adjustment for specified future tax consequences (line G **minus** line H) (amount can be negative)	490	102,993,951	
Total GRIP adjustment for specified future tax consequences to previous tax years (amount W from Part 2)	560		
GRIP at the end of the tax year (line 490 **minus** line 560)	590	102,993,951	

Enter this amount on line 160 of Schedule 55.

* For lines 110, 120, 130, and 140, the income amount is the amount before considering specified future tax consequences. This phrase is defined in subsection 248(1). It includes the deduction of a loss carryback from subsequent tax years, a reduction of Canadian exploration expenses and Canadian development expenses that were renounced in subsequent tax years (e.g., flow-through share renunciations), reversals of income inclusions where an option is exercised in subsequent tax years, and the effect of certain foreign tax credit adjustments.

** The **general rate factor** for a tax year is 0.68 for any portion of the tax year that falls before 2010, 0.69 for any portion of the tax year that falls in 2010, 0.70 for any portion of the tax year that falls in 2011, and 0.72 for any portion of the tax year that falls after 2011. Calculate the general rate factor in Part 5 for tax years that straddle these dates.

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years

Complete this part if the corporation's taxable income of any of the previous three tax years took into account the specified future tax consequences defined in subsection 248(1) from the current tax year. Otherwise, enter "0" on line 560.

First previous tax year 2008-12-31

Taxable income before specified future tax consequences from the current tax year	37,949,872	J1	
Enter the following amounts before specified future tax consequences from the current tax year:			
Income for the credit union deduction (amount E in Part 3 of Schedule 17)		K1	
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less		L1	
Aggregate investment income (line 440 of the T2 return)		M1	
Subtotal (**add** lines K1, L1, and M1)	▶	N1	
Subtotal (line J1 **minus** line N1) (if negative, enter "0")	37,949,872 ▶		37,949,872 O1

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	**Capital loss carry-back**	**Restricted farm loss carry-back**	**Farm loss carry-back**	**Other**	**Total carrybacks**

Taxable income after specified future tax consequences P1

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . Q1

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less R1

Aggregate investment income (line 440 of the T2 return) S1

Subtotal (**add** lines Q1, R1, and S1) ▶ T1

Subtotal (line P1 **minus** line T1) (if negative, enter "0") ▶ U1

Subtotal (line O1 **minus** line U1) (if negative, enter "0") V1

GRIP adjustment for specified future tax consequences to the first previous tax year

(line V1 **multiplied by** the general rate factor for the tax year 0.68) 500

Second previous tax year 2007-12-31

Taxable income before specified future tax consequences from the current tax year 39,027,318 J2

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . K2

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less L2

Aggregate investment income (line 440 of the T2 return) M2

Subtotal (**add** lines K2, L2, and M2) ▶ N2

Subtotal (line J2 **minus** line N2) (if negative, enter "0") 39,027,318 ▶ 39,027,318 O2

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	**Capital loss carry-back**	**Restricted farm loss carry-back**	**Farm loss carry-back**	**Other**	**Total carrybacks**

Taxable income after specified future tax consequences P2

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . Q2

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less R2

Aggregate investment income (line 440 of the T2 return) S2

Subtotal (**add** lines Q2, R2, and S2) ▶ T2

Subtotal (line P2 **minus** line T2) (if negative, enter "0") ▶ U2

Subtotal (line O2 **minus** line U2) (if negative, enter "0") V2

GRIP adjustment for specified future tax consequences to the second previous tax year

(line V2 **multiplied by** the general rate factor for the tax year 0.68) 520

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)

Third previous tax year 2006-12-31

Taxable income before specified future tax consequences from the current tax year 31,158,031 J3

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . _____ K3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less . . . . _____ L3

Aggregate investment income (line 440 of the T2 return) 32,450 M3

Subtotal (**add** lines K3, L3, and M3) 32,450 ▶ 32,450 N3

Subtotal (line J3 **minus** line N3) (if negative, enter "0") 31,125,581 ▶ 31,125,581 O3

Future tax consequences that occur for the current year Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	**Capital loss carry-back**	**Restricted farm loss carry-back**	**Farm loss carry-back**	**Other**	**Total carrybacks**

Taxable income after specified future tax consequences P3

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) . . . _____ Q3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less . . . . _____ R3

Aggregate investment income (line 440 of the T2 return) . . . . . _____ S3

Subtotal (**add** lines Q3, R3, and S3) _____ ▶ _____ T3

Subtotal (line P3 **minus** line T3) (if negative, enter "0") _____ ▶ _____ U3

Subtotal (line O3 **minus** line U3) (if negative, enter "0") _____ V3

GRIP adjustment for specified future tax consequences to the third previous tax year

(line V3 **multiplied by** the general rate factor for the tax year 0.68) . . . . . 540 _____

Total GRIP adjustment for specified future tax consequences to previous tax years:

(**add** lines 500, 520, and 540) (if negative, enter "0") . . . . . _____ W

Enter amount W on line 560.

Part 3 – Worksheet to calculate the GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year)

nb. 1 Post amalgamation . . . ☐ Post wind-up . . . . . ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary corporation was a CCPC or a DIC in its last tax year. In the calculation below, **corporation** means a predecessor or a subsidiary. The last tax year for a predecessor corporation was its tax year that ended immediately before the amalgamation and for a subsidiary corporation was its tax year during which its assets were distributed to the parent on the wind-up.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Corporation's GRIP at the end of its last tax year . . . . . _____ AA

Eligible dividends paid by the corporation in its last tax year . . . . . _____ BB

Excessive eligible dividend designations made by the corporation in its last tax year . . . . . _____ CC

Subtotal (line BB **minus** line CC) _____ ▶ _____ DD

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year)

(line AA **minus** line DD) . . . . . _____ EE

After you complete this calculation for each predecessor and each subsidiary, calculate the total of all the EE lines. Enter this total amount on:

- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Part 4 – Worksheet to calculate the GRIP addition post-amalgamation, post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC

nb. 1 Corporation becoming a CCPC ☐ Post amalgamation ☐ Post wind-up ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary was not a CCPC or a DIC in its last tax year. Also, use this part for a corporation becoming a CCPC. In the calculation below, **corporation** means a corporation becoming a CCPC, a predecessor, or a subsidiary.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was not a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Cost amount to the corporation of all property immediately before the end of its previous/last tax year ..... FF

The corporation's money on hand immediately before the end of its previous/last tax year ..... GG

Unused and unexpired losses at the end of the corporation's previous/last tax year:

Non-capital losses .....
Net capital losses .....
Farm losses .....
Restricted farm losses .....
Limited partnership losses .....

Subtotal ▶ HH

Subtotal (**add** lines FF, GG, and HH) II

All the corporation's debts and other obligations to pay that were outstanding immediately before the end of its previous/last tax year ..... JJ

Paid-up capital of all the corporation's issued and outstanding shares of capital stock immediately before the end of its previous/last tax year ..... KK

All the corporation's reserves deducted in its previous/last tax year LL

The corporation's capital dividend account immediately before the end of its previous/last tax year ..... MM

The corporation's low rate income pool immediately before the end of its previous/last tax year ..... NN

Subtotal (**add** lines JJ, KK, LL, MM, and NN) ▶ OO

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC (line II **minus** line OO) (if negative, enter "0") ..... PP

After you complete this worksheet for each predecessor and each subsidiary, calculate the total of all the PP lines. Enter this total amount on:

- line 220 for a corporation becoming a CCPC;
- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Part 5 – General rate factor for the tax year

Complete this part to calculate the general rate factor for the tax year. Calculate your results to four decimal places.

0.68	x	number of days in the tax year before January 1, 2010 / number of days in the tax year	365 / 365	. . . . .	=	0.6800	QQ
0.69	x	number of days in the tax year in 2010 / number of days in the tax year	/ 365	. . . . .	=		RR
0.7	x	number of days in the tax year in 2011 / number of days in the tax year	/ 365	. . . . .	=		SS
0.72	x	number of days in the tax year after December 31, 2011 / number of days in the tax year	/ 365	. . . . .	=		TT

General rate factor for the tax year (total of lines QQ to TT) . . . . . 0.6800 UU

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SCHEDULE 55

PART III.1 TAX ON EXCESSIVE ELIGIBLE DIVIDEND DESIGNATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

Do not use this area

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, *General Rate Income Pool (GRIP) Calculation,* or Schedule 54, *Low Rate Income Pool Calculation (LRIP)*; whichever is applicable.
- File the completed schedules with your *T2 Corporation Income Tax Return* no later than six months from the end of the tax year.
- Parts, subsections, and paragraphs mentioned in this schedule refer to the *Income Tax Act.*
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool (GRIP), and low rate income pool (LRIP).
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

Part 1 – Canadian-controlled private corporations and deposit insurance corporations

Taxable dividends paid in the tax year **not included** in Schedule 3			
Taxable dividends paid in the tax year **included** in Schedule 3		7,000,000	
Total taxable dividends paid in the tax year	100	7,000,000	
Total eligible dividends paid in the tax year	150		
GRIP at the end of the year (line 590 on Schedule 53) (if negative, enter "0")	160	102,993,951	
Excessive eligible dividend designation (line 150 **minus** line 160)			A
Part III.1 tax on excessive eligible dividend designations – CCPC or DIC (line A **multiplied** by 20%) x 20 %	190		

Enter the amount from line 190 at line 710 of the T2 return.

Part 2 – Other corporations

Taxable dividends paid in the tax year **not included** in Schedule 3			
Taxable dividends paid in the tax year **included** in Schedule 3			
Total taxable dividends paid in the tax year	200		
Total excessive eligible dividend designations in the tax year (line A of Schedule 54)			B
Part III.1 tax on excessive eligible dividend designations – Other corporations (line B **multiplied** by 20%) x 20 %	290		

Enter the amount from line 290 at line 710 of the T2 return.

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SCHEDULE 500

ONTARIO CORPORATION TAX CALCULATION

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Use this schedule if the corporation had a permanent establishment (as defined in section 400 of the federal *Income Tax Regulations*) in Ontario at any time in the tax year and had Ontario taxable income in the year.
- References to subsections and paragraphs are from the federal *Income Tax Act*.
- This schedule is a worksheet only and does not have to be filed with your *T2 Corporation Income Tax Return*.

Part 1 – Calculation of Ontario basic rate of tax for the year

Number of days in the tax year before July 1, 2010 / Number of days in the tax year	365 / 365	x	14.00 %	=	14.00000 %	A1
Number of days in the tax year after June 30, 2010 and before July 1, 2011 / Number of days in the tax year	___ / 365	x	12.00 %	=	%	A2
Number of days in the tax year after June 30, 2011 and before July 1, 2012 / Number of days in the tax year	___ / 365	x	11.50 %	=	%	A3
Number of days in the tax year after June 30, 2012 and before July 1, 2013 / Number of days in the tax year	___ / 365	x	11.00 %	=	%	A4
Number of days in the tax year after June 30, 2013 / Number of days in the tax year	___ / 365	x	10.00 %	=	%	A5

Ontario basic rate of tax for the year (total of rates A1 to A5) 14.00000 ▶ 14.00000 % A6

Part 2 – Calculation of Ontario basic income tax

Ontario taxable income * . . . . . 39,787,060 B

Ontario basic income tax: amount B **multiplied** by Ontario basic rate of tax for the year (rate A6 from Part 1) . . . . . 5,570,188 C

If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit, in addition to Ontario basic income tax, or has Ontario corporate minimum tax, Ontario special additional tax on life insurance corporations or Ontario capital tax payable, enter amount C on line 270 of Schedule 5, *Tax Calculation Supplementary – Corporations*. Otherwise, enter it on line 760 of the T2 return.

* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or line Z, whichever applies, from of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

Part 3 – Ontario small business deduction (OSBD)

Complete this part if the corporation claimed the federal small business deduction under subsection 125(1) or would have claimed it if subsection 125(5.1) had not been applicable in the tax year.

Income from active business carried on in Canada (amount from line 400 of the T2 return)					39,874,132	1
Federal taxable income, less adjustment for foreign tax credit (amount from line 405 of the T2 return)					39,787,060	2
Federal business limit before the application of subsection 125(5.1) (amount from line 410 of the T2 return)	500,000	x	500,000 / 500,000 (line 4 on page 4 of the T2 return)	=	500,000	3
Enter the least of amounts 1, 2, and 3					500,000	D
Ontario domestic factor: Ontario taxable income * / taxable income earned in all provinces and territories **			39,787,060.00 / 39,787,060	=	1.00000	E
Ontario small business income (amount D **multiplied** by amount E)					500,000	F

Number of days in the tax year before July 1, 2010 / Number of days in the tax year	365 / 365	x	8.50 %	=	8.50000 %	G1
Number of days in the tax year after June 30, 2010 and before July 1, 2011 / Number of days in the tax year	/ 365	x	7.50 %	=	%	G2
Number of days in the tax year after June 30, 2011 and before July 1, 2012 / Number of days in the tax year	/ 365	x	7.00 %	=	%	G3
Number of days in the tax year after June 30, 2012 and before July 1, 2013 / Number of days in the tax year	/ 365	x	6.50 %	=	%	G4
Number of days in the tax year after June 30, 2013 / Number of days in the tax year	/ 365	x	5.50 %	=	%	G5
OSBD rate for the year (total of rates G1 to G5)					8.50000 %	G6
Ontario small business deduction: amount F **multiplied** by OSBD rate for the year (rate G6)					42,500	H

Enter amount H on line 402 of Schedule 5.

* Enter amount B from Part 2.

** Includes the offshore jurisdictions for Nova Scotia, and Newfoundland and Labrador.

Part 4 – Calculation of surtax re Ontario small business deduction

Complete this part if the corporation is claiming the OSBD, and its adjusted taxable income, **plus** the adjusted taxable income of each corporation with which the corporation was associated during its tax year, is greater than $500,000. If the corporation is a member of an associated group, complete Schedule 501, *Ontario Adjusted Taxable Income of Associated Corporations to Determine Surtax re Ontario Small Business Deduction.*

Note: You do not need to complete this part if the corporation's tax year begins after June 30, 2010.

Adjusted taxable income *	39,787,060	I	
Adjusted taxable income of all associated corporations (amount from line 500 of Schedule 501)	248,733	J	
Aggregate adjusted taxable income (amount I **plus** amount J)	40,035,793 ▶		40,035,793 K
Deduct:			
Ontario business limit			500,000
Subtotal (amount K **minus** Ontario business limit) (if negative, enter "0" on this line and on line P)			39,535,793 L

Small business surtax rate for the year:

Number of days in the tax year before July 1, 2010 / Number of days in the tax year: 365 / 365 x 4.25 % = 4.25 % M

Note: For days in the tax year after June 30, 2010, the small business surtax rate is reduced to 0%.

Multiply: Amount L x % on line M =			1,680,271 N
Amount N x Ontario small business income (amount F from Part 3) / 500,000	500,000 / 500,000 =		1,680,271 O
Surtax re Ontario small business deduction: lesser of amount O and OSBD (amount H in Part 3)			42,500 P

Enter amount P on line 272 of Schedule 5.

* Adjusted taxable income is equal to the corporation's taxable income or taxable income earned in Canada for the year **plus** the amount of the corporation's adjusted Crown royalties for the year **minus** the amount of the corporation's notional resource allowance for the year (from Schedule 504, *Ontario Resource Tax Credit and Ontario Additional Tax re Crown Royalties*).

If the tax year of the corporation is less than 51 weeks, **multiply** the adjusted taxable income of the corporation for the year by 365 and **divide** by the number of days in the tax year.

Part 5 – Ontario adjusted small business income

Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Amount D in Part 3			500,000 Q
Surtax payable (amount P from Part 4) / Ontario domestic factor (amount E from Part 3) x OSBD rate (rate G6 from Part 3) 8.50000 %	42,500 / 0.08500 =		500,000 R

Note: Enter "0" on line R for tax years beginning after June 30, 2010

Ontario adjusted small business income (amount Q **minus** amount R) (if negative, enter "0") S

Enter amount S on line U in Part 6 or on line B in Part 2 of Schedule 502, *Ontario Tax Credit for Manufacturing and Processing*, whichever applies.

Part 6 – Calculation of credit union tax reduction

Complete this part and Schedule 17, *Credit Union Deductions*, if the corporation was a credit union throughout the tax year.

Amount D in Part 3 of Schedule 17		T
Deduct:		
Ontario adjusted small business income (amount S from Part 5)		U
Subtotal (amount T **minus** amount U) (if negative, enter "0")		V
OSBD rate for the year (rate G6 from Part 3)	8.50000 %	
Amount V **multiplied** by the OSBD rate for the year		W
Ontario domestic factor (amount E from Part 3)	1.00000	X
Ontario credit union tax reduction (amount W **multiplied** by amount X)		Y

Enter amount Y on line 410 on Schedule 5.

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SCHEDULE 501

ONTARIO ADJUSTED TAXABLE INCOME OF ASSOCIATED CORPORATIONS TO DETERMINE SURTAX RE ONTARIO SMALL BUSINESS DEDUCTION

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- For use by Canadian-controlled private corporations (CCPCs) to report the adjusted taxable income of all corporations (Canadian and foreign) with which the filing corporation was associated at any time during the tax year.
- Include the adjusted taxable income for the tax year of the associated corporation that ends at or before the date of the filing corporation's tax year-end.
- Attach additional schedules if more space is required.
- File this schedule with the *T2 Corporation Income Tax Return*.

	Names of associated corporations* 100	Business number of associated corporations** 200	Tax year-end 300	Adjusted taxable income *** (if loss, enter "0") 400
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001	2009-12-31	
2	Energy Ottawa Inc.	86338 9961 RC0001	2009-12-31	248,733
3	Telecom Ottawa Holding Inc.	86202 9337 RC0001	2009-12-31	
4	PowerTrail Inc.	82829 3944 RC0001	2009-12-31	
			Total 500	248,733

Enter the total adjusted taxable income from line 500 on line J in Part 4 of Schedule 500, *Ontario Corporation Tax Calculation*.

* Subsection 256(2) of the federal *Income Tax Act* may deem the filing corporation to be associated with another corporation, because both corporations are associated with a third corporation. If so, do not list the other corporation, nor the third corporation if it is not a CCPC or has elected under subsection 256(2) of the federal Act not to be associated for purposes of section 125 of the federal Act.

** Enter "NR" if a corporation is not registered.

*** **Rules for adjusted taxable income:**

- If the associated corporation's tax year ends after December 31, 2008, its adjusted taxable income is equal to its taxable income or taxable income earned in Canada **plus** its adjusted Crown royalties **minus** its notional resource allowance for the year.
- If the associated corporation's tax year is less than 51 weeks and is the only tax year of the associated corporation that ends in the filing corporation's tax year, **multiply** the associated corporation's adjusted taxable income by 365 and **divide** by the number of days in the associated corporation's tax year.
- If the associated corporation has two or more tax years ending in the filing corporation's tax year, enter the last tax year-end date on line 300 and, for the entry on line 400, **multiply** the sum of the adjusted taxable income for each of those tax years by 365, and **divide** by the total number of days in all of those tax years.

T2 SCH 501 (10)

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SCHEDULE 510

ONTARIO CORPORATE MINIMUM TAX

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- File this schedule if the corporation is subject to Ontario corporate minimum tax (CMT). CMT is levied under section 55 of the *Taxation Act, 2007* (Ontario).
- Complete Part 1 to determine if the corporation is subject to CMT for the tax year.
- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
  1) a corporation exempt from income tax under section 149 of the federal *Income Tax Act*;
  2) a mortgage investment corporation under subsection 130.1(6) of the federal Act;
  3) a deposit insurance corporation under subsection 137.1(5) of the federal Act;
  4) a congregation or business agency to which section 143 of the federal Act applies;
  5) an investment corporation as referred to in subsection 130(3) of the federal Act; or
  6) a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the *T2 Corporation Income Tax Return*.

Part 1 – Determination of CMT applicability

Total assets of the corporation at the end of the tax year *	112	710,942,000
Share of total assets from partnership(s) and joint venture(s) *	114	
Total assets of associated corporations (amount from line 450 on Schedule 511)	116	562,974,000
Total assets (total of lines 112 to 116)		1,273,916,000
Total revenue of the corporation for the tax year **	142	745,535,000
Share of total revenue from partnership(s) and joint venture(s) **	144	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	146	42,728,000
Total revenue (total of lines 142 to 146)		788,263,000

The corporation is subject to CMT if:
- for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than $5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than $10,000,000.
- for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than $50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than $100,000,000.

If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

* **Rules for total assets**
- Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
- The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the *Taxation Act, 2007* (Ontario) and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were $1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the *Taxation Act, 2007* (Ontario).

** **Rules for total revenue**
- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the tax year is less than 51 weeks, **multiply** the total revenue of the corporation or the partnership, whichever applies, by 365 and **divide** by the number of days in the tax year.
- The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the *Taxation Act, 2007* (Ontario) and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were $1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the *Taxation Act, 2007* (Ontario).

Part 2 – Calculation of adjusted net income/loss for CMT purposes

Net income/loss per financial statements *			210	25,980,000
Add (to the extent reflected in income/loss):				
Provision for current income taxes/cost of current income taxes	220	12,377,000		
Provision for deferred income taxes (debits)/cost of future income taxes	222			
Equity losses from corporations	224			
Financial statement loss from partnerships and joint ventures	226			
Dividends deducted as interest expense on financial statements (subsection 57(2) of the *Taxation Act, 2007* (Ontario)), excluding dividends paid by credit unions under subsection 137(4.1) of the federal Act	230			
Other additions (see note below):				
Share of adjusted net income of partnerships and joint ventures **	228			
Total patronage dividends received, not already included in net income/loss	232			
281 _____	282			
283 _____	284			
Subtotal		12,377,000 ▶		12,377,000 A
Deduct (to the extent reflected in income/loss):				
Provision for recovery of current income taxes/benefit of current income taxes	320			
Provision for deferred income taxes (credits)/benefit of future income taxes	322			
Equity income from corporations	324			
Financial statement income from partnerships and joint ventures	326			
Dividends deductible under section 112, section 113, or subsection 138(6) of the federal Act	330			
Dividends not taxable under section 83 of the federal Act (from Schedule 3)	332			
Gain on donation of listed security or ecological gift	340			
Accounting gain on transfer of property to a corporation under section 85 or 85.1 of the federal Act ***	342			
Accounting gain on transfer of property to/from a partnership under section 85 or 97 of the federal Act ****	344			
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****	346			
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act	348			
Other deductions (see note below):				
Share of adjusted net loss of partnerships and joint ventures **	328			
Tax payable on dividends under subsection 191.1(1) of the federal Act **multiplied** by 3	334			
Interest deducted/deductible under paragraph 20(1)(c) or (d) of the federal Act, not already included in net income/loss	336			
Patronage dividends paid (from Schedule 16) not already included in net income/loss	338			
381 _____	382			
383 _____	384			
385 _____	386			
387 _____	388			
389 _____	390			
Subtotal		▶		B
Adjusted net income/loss for CMT purposes (line 210 **plus** amount A **minus** amount B)			490	38,357,000

If the amount on line 490 is positive and the corporation is subject to CMT as determined in Part 1, enter the amount on line 515 in Part 3.

If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (enter as a positive amount).

Note

In accordance with *Ontario Regulation 37/09*, in calculating net income for CMT purposes, accounting income should be adjusted to remove unrealized gains and losses on mark-to-market property, as well as foreign currency gains and losses on assets, that are included in income for accounting purposes but not in income for income tax purposes. In later years, accounting income is adjusted in arriving at net income for CMT purposes by including these gains or losses when they are realized.

These realized gains and losses apply to the disposition of mark-to-market property:

- that is not capital property in the year;
- that is capital property and realized in the year or the preceding tax year that ends after March 22, 2007.

The mark-to-market rules also apply to partnerships. A corporate partner's share of a partnership's adjusted income flows through on a proportionate basis to the corporate partner.

* **Rules for net income/loss**

- Banks must report net income/loss as per the report accepted by the Superintendent of Financial Institutions under the federal *Bank Act*, adjusted so consolidation and equity methods are not used.
- Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, **multiply** the net income/loss by the ratio of the Canadian reserve liabilities **divided** by the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.

Part 2 – Calculation of adjusted net income/loss for CMT purposes (continued)

– Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.

– Corporations, other than insurance corporations, should report net income from line 9999 of the GIFI (Schedule 125) on line 210.

** The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the *Taxation Act, 2007* (Ontario).

*** A joint election will be considered made under subsection 60(1) of the *Taxation Act, 2007* (Ontario) if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.

**** A joint election will be considered made under subsection 60(2) of the *Taxation Act, 2007* (Ontario) if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.

***** A joint election will be considered made under subsection 61(1) of the *Taxation Act, 2007* (Ontario) if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the *T2 Corporation – Income Tax Guide*.

Part 3 – Calculation of CMT payable

Adjusted net income for CMT purposes (line 490 in Part 2, if positive) 515 38,357,000

Deduct:

CMT loss available (amount R from Part 7) . . . . . _____

Minus: Adjustment for an acquisition of control * . . . . . 518 _____

Adjusted CMT loss available . . . . . _____ ▶ _____ C

Net income subject to CMT calculation (if negative, enter "0") 520 38,357,000

Amount from line 520: 38,357,000 × (Number of days in the tax year before July 1, 2010 / Number of days in the tax year) 365/365 × 4 % = 1,534,280 1

Amount from line 520: 38,357,000 × (Number of days in the tax year after June 30, 2010 / Number of days in the tax year) ___/365 × 2.7 % = _____ 2

Subtotal (amount 1 **plus** amount 2) 1,534,280 3

Gross CMT: amount on line 3 above x OAF ** 540 1,534,280

Deduct:

Foreign tax credit for CMT purposes *** . . . . . 550 _____

CMT after foreign tax credit deduction (line 540 **minus** line 550) (if negative, enter "0") . . . . . 1,534,280 D

Deduct:

Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5) 5,570,188

Net CMT payable (if negative, enter "0") . . . . . _____ E

Enter amount E on line 278 of Schedule 5, *Tax Calculation Supplementary – Corporations*, and complete Part 4.

* Portion of CMT loss available that exceeds the adjusted net income for the tax year from business(es) continued from before the acquisition of control. See subsection 58(3) of the *Taxation Act, 2007* (Ontario).

*** Enter "0" on line 550 for life insurance corporations as they are not eligible for this deduction. For all other corporations, enter the cumulative total of amount J for the province of Ontario from Part 9 of Schedule 21 on line 550.

** **Calculation of the Ontario allocation factor (OAF):**

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation, and enter the result on line F:

Ontario taxable income **** / Taxable income ***** = _____

Ontario allocation factor . . . . . 1.00000 F

**** Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were $1,000.

***** Enter the taxable income amount from line 360 or amount Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000."

Part 4 – Calculation of CMT credit carryforward

CMT credit carryforward at the end of the previous tax year * . . . . . G

Deduct:

CMT credit expired * 600

CMT credit carryforward at the beginning of the current tax year * (see note below) . . . . . ▶ 620

Add:

CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below) 650

CMT credit available for the tax year (amount on line 620 **plus** amount on line 650) . . . . . H

Deduct:

CMT credit deducted in the current tax year (amount P from Part 5) I

Subtotal (amount H **minus** amount I) J

Add:

Net CMT payable (amount E from Part 3) . . . . .

SAT payable (amount O from Part 6 of Schedule 512) . . . . .

Subtotal ▶ K

CMT credit carryforward at the end of the tax year (amount J **plus** amount K) . . . . . 670 L

* For the first harmonized T2 return filed with a tax year that includes days in 2009:
- do not enter an amount on line G or line 600;
- for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year.

Note: If you entered an amount on line 620 or line 650, complete Part 6.

Part 5 – Calculation of CMT credit deducted from Ontario corporate income tax payable

CMT credit available for the tax year (amount H from Part 4) . . . . . M

Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5) 5,570,188 1

For a corporation that is not a life insurance corporation:

CMT after foreign tax credit deduction (amount D from Part 3) . . 1,534,280 2

For a life insurance corporation:

Gross CMT (line 540 from Part 3) 3

Gross SAT (line 460 from Part 6 of Schedule 512) 4

The **greater** of amounts 3 and 4 5

Deduct: line 2 or line 5, whichever applies: 1,534,280 6

Subtotal (if negative, enter "0") 4,035,908 ▶ 4,035,908 N

Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5) 5,570,188

Deduct:

Total refundable tax credits excluding Ontario qualifying environmental trust tax credit (amount J6 **minus** line 450 from Schedule 5) 159,030

Subtotal (if negative, enter "0") 5,411,158 ▶ 5,411,158 O

CMT credit deducted in the current tax year (least of amounts M, N, and O) . . . . . P

Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule.

Is the corporation claiming a CMT credit earned before an acquisition of control? . . . . . 675 1 Yes ☐ 2 No ☒

If you answered **yes** to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction may be restricted, see subsections 53(6) and (7) of the *Taxation Act, 2007* (Ontario).

Part 6 – Analysis of CMT credit available for carryforward by year of origin

Complete this part if:
- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin		CMT credit balance *
10th previous tax year	680	
9th previous tax year	681	
8th previous tax year	682	
7th previous tax year	683	
6th previous tax year	684	
5th previous tax year	685	
4th previous tax year	686	
3rd previous tax year	687	
2nd previous tax year	688	
1st previous tax year	689	
Total **		

* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

** Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

Part 7 – Calculation of CMT loss carryforward

CMT loss carryforward at the end of the previous tax year * . . . . . Q

Deduct:

CMT loss expired * 700

CMT loss carryforward at the beginning of the tax year * (see note below) . . . . . ▶ 720

Add:

CMT loss transferred on an amalgamation under section 87 of the federal Act ** (see note below) 750

CMT loss available (line 720 **plus** line 750) . . . . . R

Deduct:

CMT loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and line C in Part 3) . . . . . .

Subtotal (if negative, enter "0") S

Add:

Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if **negative**) (enter as a positive amount) 760

CMT loss carryforward balance at the end of the tax year (amount S **plus** line 760) . . . . . 770 T

* For the first harmonized T2 return filed with a tax year that includes days in 2009:
- do not enter an amount on line Q or line 700;
- for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous tax year.

** Do not transfer a loss on a vertical amalgamation under subsection 87(2.11) of the federal Act or other amalgamation of a parent and its subsidiary.
Note: If you entered an amount on line 720 or line 750, complete Part 8.

Part 8 – Analysis of CMT loss available for carryforward by year of origin

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	810	820
9th previous tax year	811	821
8th previous tax year	812	822
7th previous tax year	813	823
6th previous tax year	814	824
5th previous tax year	815	825
4th previous tax year	816	826
3rd previous tax year	817	827
2nd previous tax year	818	828
1st previous tax year		829
Total ***		

* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

** Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

*** The total of these two columns must equal the total of the amounts entered on lines 720 and 750.

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SCHEDULE 511

ONTARIO CORPORATE MINIMUM TAX – TOTAL ASSETS AND REVENUE FOR ASSOCIATED CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- For use by corporations to report the total assets and total revenue of all the Canadian or foreign corporations with which the filing corporation was associated at any time during the tax year. These amounts are required to determine if the filing corporation is subject to corporate minimum tax.
- Total assets and total revenue include the associated corporation's share of any partnership(s)/joint venture(s) total assets and total revenue.
- Attach additional schedules if more space is required.
- File this schedule with the *T2 Corporation Income Tax Return*.

	Names of associated corporations 200	Business number (Canadian corporation only) (see Note 1) 300	Total assets* (see Note 2) 400	Total revenue** (see Note 2) 500
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001	488,301,000	28,506,000
2	Energy Ottawa Inc.	86338 9961 RC0001	39,039,000	11,821,000
3	Telecom Ottawa Holding Inc.	86202 9337 RC0001	25,638,000	330,000
4	PowerTrail Inc.	82829 3944 RC0001	9,996,000	2,071,000
		Total	450 562,974,000	550 42,728,000

Enter the total assets from line 450 on line 116 in Part 1 of Schedule 510, *Ontario Corporate Minimum Tax*.
Enter the total revenue from line 550 on line 146 in Part 1 of Schedule 510.

Note 1: Enter "NR" if a corporation is not registered.

Note 2: If the associated corporation does not have a tax year that ends in the filing corporation's current tax year but was associated with the filing corporation in the previous tax year of the filing corporation, enter the total revenue and total assets from the tax year of the associated corporation that ends in the previous tax year of the filing corporation.

*** Rules for total assets**

- Report total assets in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Include the associated corporation's share of the total assets of partnership(s) and joint venture(s) but exclude the recorded asset(s) for the investment in partnerships and joint ventures.
- Exclude unrealized gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.

**** Rules for total revenue**

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the associated corporation has 2 or more tax years ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of those tax years by 365 and **divide** by the total number of days in all of those tax years.
- If the associated corporation's tax year is less than 51 weeks and is the only tax year of the associated corporation that ends in the filing corporation's tax year, **multiply** the associated corporation's total revenue by 365 and **divide** by the number of days in the associated corporation's tax year.
- Include the associated corporation's share of the total revenue of partnerships and joint ventures.
- If the partnership or joint venture has 2 or more fiscal periods ending in the associated corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.

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SCHEDULE 515

ONTARIO CAPITAL TAX ON OTHER THAN FINANCIAL INSTITUTIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Complete this schedule for a corporation with a permanent establishment in Ontario at any time in the tax year and that is a corporation other than a financial institution. The Ontario capital tax on other than financial institutions is levied under section 64 of the *Taxation Act, 2007* (Ontario).
- To complete this schedule, you have to complete Schedule 33, *Part I.3 Tax on Large Corporations*. File completed copies of both schedules with the *T2 Corporation Income Tax Return* within six months of the end of the tax year.
- A corporation is exempt from Ontario capital tax if it was one of the following:
  1) a corporation that is liable to the special additional tax according to section 74 of the *Corporations Tax Act* (Ontario);
  2) a credit union;
  3) a deposit insurance corporation according to section 137.1 of the federal *Income Tax Act*;
  4) a family farm corporation for the year as defined by subsection 64(3) of the *Taxation Act, 2007* (Ontario), other than a corporation for which a determination has been made under subsection 31(2) of the federal Act;
  5) a family fishing corporation, as defined by subsection 64(3) of the *Taxation Act, 2007* (Ontario); or
  6) a corporation exempt from income tax according to section 149 of the federal Act.

Part 1 – Taxable capital of a corporation resident in Canada other than a financial institution

Amount A from Part 1 of Schedule 33	100	587,058,328	
Add:			
Accumulated other comprehensive income at the end of the year	105		
Subtotal		587,058,328 ▶	587,058,328 A
Deduct:			
Amount B from Part 1 of Schedule 33	110		
Amount on line 490 from Part 2 of Schedule 33	115	728,517	
Subtotal		728,517 ▶	728,517 B
Taxable capital (amount A **minus** amount B) (if negative, enter "0")	120		586,329,811

Part 2 – Capital deduction

Complete this part only if the corporation is associated.

Are you electing under subsection 83(2) of the *Taxation Act, 2007* (Ontario)? 190 1 Yes [X] 2 No [ ]

If you answered **no** to the question at line 190, complete line 220. If you answered **yes** to the question at line 190, complete line 305 by using Schedule 516, *Capital Deduction Election of Associated Group for the Allocation of Net Deduction*, to calculate the amount to be entered on line 300.

Taxable capital (from line 120) or taxable capital employed in Canada of a corporation that was a non-resident of Canada (from line 790 in Part 4 of Schedule 33) / Taxable capital or taxable capital employed in Canada of every corporation with a permanent establishment in Canada and associated for the last tax year *	200 / 210		x	15,000,000 $	=	**Capital deduction** 220

* This amount includes the filing corporation's taxable capital or taxable capital employed in Canada. Do not include an amount from a financial institution or corporation that is exempt from capital tax under Division E of the *Taxation Act, 2007* (Ontario) or Part III of the *Corporations Tax Act* (Ontario).

Allocation of net deduction (from line 600 for the filing corporation from Schedule 516) / Ontario allocation factor (OAF) (amount I in Part 3)	300	15,000,000 / 1.00000	=	**Capital deduction** 305	15,000,000

Part 3 – Ontario capital tax payable

Taxable capital (enter amount from line 120 in Part 1) or taxable capital employed in Canada of a corporation that was a non-resident of Canada (enter amount from line 790 in Part 4 of Schedule 33), whichever applies 320 586,329,811

Deduct:

Capital deduction (Enter $15,000,000 if the corporation is not associated. Otherwise, enter the amount from line 220 or line 305, whichever applies, from Part 2) . . . . . 15,000,000 B

Net amount (line 320 **minus** amount B) (if negative, enter "0") . . . . . 571,329,811 C

Amount C 571,329,811 x (Number of days in the tax year before January 1, 2010 / Number of days in the tax year) 365/365 x 0.00225 = 1,285,492 D

Amount C 571,329,811 x (Number of days in the tax year after December 31, 2009 and before July 1, 2010 / Number of days in the tax year) ____/365 x 0.00150 = ____ E

Subtotal (amount D **plus** amount E) 1,285,492 F

Amount F 1,285,492 x OAF (amount on line I) 1.00000 = ... 1,285,492 G

Amount G 1,285,492 x (Number of days in the tax year * / 365) 365/365 = ... 1,285,492 H

Deduct:

Capital tax credit for manufacturers (enter amount J from Part 4) . . . . . 350 ____

Ontario capital tax payable (amount H **minus** line 350) (if negative, enter "0") 400 1,285,492

Enter amount from line 400 on line 282 of Schedule 5, *Tax Calculation Supplementary - Corporations.*

* Enter either 365 if there are at least 51 weeks in the tax year, or the number of days in the year, whichever applies.

Calculation of the Ontario allocation factor (OAF)

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line I.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation and enter the result on line I:

(Ontario taxable income ** / Taxable income ***) ____ = ____

Ontario allocation factor . . . . . 1.00000 I

** Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were $1,000.

*** Enter the taxable income amount from line 360 or line Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000."

Part 4 – Capital tax credit for manufacturers

(Ontario manufacturing labour cost* / Total Ontario labour cost**) 405/410 ____ x 100 = ... 420 ____ %

If the percentage on line 420 is 20% or less, enter "0" on line J.

If the percentage on line 420 is at least 50%, enter amount H from Part 3 on line J.

If the percentage on line 420 is more than 20% but less than 50%, complete the following calculation and enter the result on line J:

(percentage from line 420) – 20% / 30% ____ % / 30.000 % x 1,285,492 Amount H from Part 3 = ____

Capital tax credit for manufacturers . . . . . J

Enter amount J on line 350 in Part 3

* As defined in subsection 83.1(4) of the *Taxation Act, 2007* (Ontario)

** As defined in subsection 83.1(5) of the *Taxation Act, 2007* (Ontario)

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SCHEDULE 516

CAPITAL DEDUCTION ELECTION OF ASSOCIATED GROUP FOR THE ALLOCATION OF NET DEDUCTION

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Complete this schedule to allocate the associated group's net deduction for the capital deduction election under subsection 83(2) of the *Taxation Act, 2007* (Ontario). The associated group includes the filing corporation (see line 190 of Part 2 of Schedule 515, *Ontario Capital Tax on Other than Financial Institutions*).
- If you need more space, attach more schedules.
- File this schedule with the *T2 Corporation Income Tax Return*.

	A Names of eligible corporations in the associated group 100	B Business Number of associated corporations (enter "NR" if a corporation is not registered) 200	C Ontario allocation factor (OAF)* (enter as a percentage) 300	D Total assets** 400	E Net deduction ($15 million x line 300) **multiplied** by line 400 / line 700 500	F Allocation of net deduction *** 600
1.	Hydro Ottawa Limited	86339 1363 RC0001	100.000	642,242,000	7,945,694	15,000,000
2.	Hydro Ottawa Holding Inc.	89411 0816 RC0001	100.000	496,263,000	6,139,670	
3.	Energy Ottawa Inc.	86338 9961 RC0001	100.000	36,616,000	453,006	
4.	Telecom Ottawa Holding Inc.	86202 9337 RC0001	100.000	27,231,000	336,897	
5.	PowerTrail Inc.	82829 3944 RC0001	100.000	10,082,000	124,733	
	Total assets of associated group (total of amounts in column D) 700			1,212,434,000		
	Total net deduction (total of amounts in column E) 800				15,000,000	
	Total allocated net deduction (total of amounts in column F) (not to exceed amount on line 800) 900					15,000,000

* OAF from the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends.

** Total assets of each corporation in the associated group as recorded in the books and records for the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends. If the corporation is not resident in Canada, enter the amount of its total assets situated in Canada.

*** Enter the amount from this column allocated to the filing corporation on line 300 of Schedule 515.

T2 SCH 516

Canada

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SCHEDULE 524

ONTARIO SPECIALTY TYPES

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Use this schedule to identify the specialty type of a corporation carrying on business in the province of Ontario through a permanent establishment if:
  - its tax year includes January 1, 2009;
  - the tax year is the first year after incorporation or an amalgamation; or
  - there is a change to the specialty type.
- If none of the listed specialty types applies, tick box 99 "Other."
- Unless otherwise noted, references to sections, subsections, and clauses are from the *Taxation Act, 2007* (Ontario).

Specialty types

100 Identify the specialty type that applies to your corporation:

- [ ] 01 Family farm corporation – See subsection 64(3).
- [ ] 02 Family fishing corporation – See subsection 64(3).
- [ ] 03 Mortgage investment corporation – See subsection 130.1(6) of the federal *Income Tax Act.*
- [ ] 04 Credit union – See subsection 137(6) of the federal Act.
- [ ] 06 Bank – See subsection 248(1) of the federal Act.
- [ ] 08 Financial institution prescribed by regulation only – See clause 66(2)(f).
- [ ] 09 Registered securities dealer – See subsection 248(1) of the federal Act.
- [ ] 10 Farm feeder finance co-operative corporation
- [ ] 11 Insurance corporation – See subsection 248(1) of the federal Act.
- [ ] 12 Mutual insurance – See subsection 27(2) of the *Taxation Act, 2007* (Ontario) and paragraph 149(1)(m) of the federal Act.
- [ ] 13 Specialty mutual insurance
- [ ] 14 Mutual fund corporation – See subsection 131(8) of the federal Act.
- [ ] 15 Bare trustee corporation
- [ ] 16 Professional corporation (incorporated professional only) – See subsection 248(1) of the federal Act.
- [ ] 17 Limited liability corporation
- [ ] 18 Generator of electrical energy for sale, or producer of steam for use in the generation of electrical energy for sale – See subsection 33(7).
- [X] 19 Hydro successor, municipal electrical utility, or subsidiary of either – See subsection 91.1(1) and section 88 of the *Electricity Act, 1998* (Ontario).
- [ ] 20 Producer and seller of steam for uses other than for the generation of electricity – See subsection 33(7).
- [ ] 21 Mining corporation
- [ ] 22 Non-resident corporation
- [ ] 99 Other (if none of the previous descriptions apply)

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SCHEDULE 546

CORPORATIONS INFORMATION ACT ANNUAL RETURN FOR ONTARIO CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- This schedule should be completed by a corporation that is incorporated, continued, or amalgamated in Ontario and subject to the *Business Corporations Act* (BCA) or *Corporations Act* (CA), except for registered charities under the federal *Income Tax Act*. This completed schedule serves as a *Corporations Information Act* Annual Return under the Ontario *Corporations Information Act*.
- Complete parts 1 to 4. Complete parts 5 to 7 only to report change(s) in the information recorded on the Ontario Ministry of Government Services (MGS) public record.
- This schedule must set out the required information for the corporation as of the date of delivery of this schedule.
- A completed Ontario *Corporations Information Act* Annual Return must be delivered within six months after the end of the corporation's tax year-end. The MGS considers this return to be delivered on the date that it is filed with the Canada Revenue Agency (CRA) together with the corporation's income tax return.
- It is the corporation's responsibility to ensure that the information shown on the MGS public record is accurate and up to date. To review the information shown for the corporation on the public record maintained by the MGS, obtain a Corporation Profile Report. For more information, visit **www.ServiceOntario.ca**.
- This schedule contains non-tax information collected under the authority of the Ontario *Corporations Information Act*. This information will be sent to the MGS for the purposes of recording the information on the public record maintained by the MGS.

Part 1 – Identification

100 Corporation's name (exactly as shown on the MGS public record)
Hydro Ottawa Limited

Jurisdiction incorporated, continued, or amalgamated, whichever is the most recent	110 Date of incorporation or amalgamation, whichever is the most recent (Year Month Day)	120 Ontario Corporation No.
Ontario	2000-10-03	1427586

Part 2 – Head or registered office address (P.O. box not acceptable)

200 Care of (if applicable)

210 Street number	220 Street name	230 Suite number
3025	Albion Road North	

240 Additional address information
PO Box 8700

250 Municipality (e.g., city, town)	260 Province/state	270 Country	280 Postal/zip code
Ottawa	ON	CA	K1G 3S4

Part 3 – Change identifier

Have there been any changes in any of the information most recently filed for the public record maintained by the MGS with respect to names, addresses for service, and the date elected/appointed and date ceased of the directors and five most senior officers, or the corporation's mailing address or language of preference? Obtain a Corporation Profile Report to review the information shown for the corporation on the public record maintained by the MGS. For more information, visit **www.ServiceOntario.ca**.

300 [1] If there have been no changes, enter **1** in this box and then go to "Part 4 – Certification."
If there are changes, enter **2** in this box and complete the applicable parts on the next page, and then go to "Part 4 – Certification."

Part 4 – Certification

I certify that all information given in this *Corporations Information Act* Annual Return is true, correct, and complete.

450 Alan (Last name) 451 Hoverd (First name)

454 _____ (Middle name(s))

460 [2] Please enter one of the following numbers in this box for the above-named person: enter **1** for director, **2** for officer, or **3** for other individual having knowledge of the affairs of the corporation. If you are a director and officer, enter **1** or **2**.

Note: Sections 13 and 14 of the Ontario *Corporations Information Act* provide penalties for making false or misleading statements or omissions.

Complete the applicable parts to report changes in the information recorded on the MGS public record.

Part 5 – Mailing address

500 ☐ Please enter one of the following numbers in this box:
1 - Show no mailing address on the MGS public record.
2 - The corporation's mailing address is the same as the head or registered office address in Part 2 of this schedule.
3 - The corporation's complete mailing address is as follows:

510 Care of (if applicable)

520 Street number | 530 Street name | 540 Suite number

550 Additional address information

560 Municipality (e.g., city, town) | 570 Province/state | 580 Country | 590 Postal/zip code

Part 6 – Language of preference

600 ☐ Indicate your language preference by entering 1 for English or 2 for French. This is the language of preference recorded on the MGS public record for communication with the corporation. This may be different from line 990 on the T2 return.

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SCHEDULE 552

ONTARIO APPRENTICESHIP TRAINING TAX CREDIT

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2009-12-31

- Use this schedule to claim an Ontario apprenticeship training tax credit (ATTC) under section 89 of the *Taxation Act, 2007* (Ontario).
- The ATTC is a refundable tax credit that is equal to a specified percentage (25% to 45%) of the eligible expenditures incurred by a corporation for a qualifying apprenticeship. Before March 27, 2009, the maximum credit for each apprentice is $5,000 per year to a maximum credit of $15,000 over the first 36-month period of the qualifying apprenticeship. After March 26, 2009, the maximum credit for each apprentice is $10,000 per year to a maximum credit of $40,000 over the first 48-month period of the qualifying apprenticeship. The maximum credit amount is prorated for an employment period of an apprentice that straddles March 26, 2009.
- Eligible expenditures are salaries and wages (including taxable benefits) paid to an apprentice in a qualifying apprenticeship or fees paid to an employment agency for the provision of services performed by the apprentice in a qualifying apprenticeship. These expenditures must be:
  - paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario;
  - for services provided by the apprentice during the first 36 months of the apprenticeship program, if incurred before March 27, 2009; and
  - for services provided by the apprentice during the first 48 months of the apprenticeship program, if incurred after March 26, 2009.
- An expenditure is not eligible for an ATTC if:
  - the same expenditure was used, or will be used, to claim a co-operative education tax credit; or
  - it is more than an amount that would be paid to an arm's length apprentice.
- An apprenticeship must meet the following conditions to be a qualifying apprenticeship:
  - the apprenticeship is in a qualifying skilled trade approved by the Ministry of Training, Colleges and Universities (Ontario); and
  - the corporation and the apprentice must be participating in an apprenticeship program in which the training agreement has been registered under the *Ontario College of Trades and Apprenticeship Act, 2009* or the *Apprenticeship and Certification Act, 1998* or in which the contract of apprenticeship has been registered under the *Trades Qualification and Apprenticeship Act*.
- Make sure you keep a copy of the training agreement or contract of apprenticeship to support your claim. Do not submit the training agreement or contract of apprenticeship with your *T2 Corporation Income Tax Return*.
- File this schedule with your *T2 Corporation Income Tax Return*.

Part 1 – Corporate information (please print)

110 Name of person to contact for more information	120 Telephone number including area code
Mike Grue	(613) 738-5499

Is the claim filed for an ATTC earned through a partnership? * . . . . . 150 1 Yes ☐ 2 No ☒

If **yes** to the question at line 150, what is the name of the partnership? 160

Enter the percentage of the partnership's ATTC allocated to the corporation . . . . . 170 %

* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 552 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 552 to claim the partner's share of the partnership's ATTC. The total of the partners' allocated amounts can never exceed the amount of the partnership's ATTC.

Part 2 – Eligibility

1. Did the corporation have a permanent establishment in Ontario in the tax year? . . . . . 200 1 Yes ☒ 2 No ☐
2. Was the corporation exempt from tax under Part III of the *Taxation Act, 2007* (Ontario)? . . . . . 210 1 Yes ☐ 2 No ☒

If you answered **no** to question 1 or **yes** to question 2, then you are **not eligible** for the ATTC.

Part 3 – Specified percentage

Corporation's salaries and wages paid in the previous tax year * 300 50,000,000

For eligible expenditures incurred before March 27, 2009:
- If line 300 is $400,000 or less, enter 30% on line 310.
- If line 300 is $600,000 or more, enter 25% on line 310.
- If line 300 is more than $400,000 and less than $600,000, enter the percentage on line 310 using the following formula:

$$\text{Specified percentage} = 30\% - \left[5\% \times \frac{\text{amount on line 300 minus } 400{,}000}{200{,}000} \right]$$

Specified percentage . . . . . 310 25.000 %

For eligible expenditures incurred after March 26, 2009:
- If line 300 is $400,000 or less, enter 45% on line 312.
- If line 300 is $600,000 or more, enter 35% on line 312.
- If line 300 is more than $400,000 and less than $600,000, enter the percentage on line 312 using the following formula:

$$\text{Specified percentage} = 45\% - \left[10\% \times \frac{\text{amount on line 300 minus } 400{,}000}{200{,}000} \right]$$

Specified percentage . . . . . 312 35.000 %

* If this is the first tax year of an amalgamated corporation and subsection 89(6) of the *Taxation Act, 2007* (Ontario) applies, enter salaries and wages paid in the previous tax year by the predecessor corporations.

Part 4 – Calculation of the Ontario apprenticeship training tax credit

Complete a **separate entry** for each apprentice that is in a qualifying apprenticeship with the corporation. When claiming an ATTC for repayment of government assistance, complete a **separate entry** for each repayment, and complete columns A to G and M and N with the details for the employment period in the previous tax year in which the government assistance was received.

	A Trade code 400	B Apprenticeship program/ trade name 405	C Name of apprentice 410
1.	434a	Lineworker	
2.	434a	Lineworker	
3.	434a	Lineworker	
4.	434a	Lineworker	
5.	434a	Lineworker	
6.	434a	Lineworker	
7.	434a	Lineworker	
8.	434a	Lineworker	
9.	434a	Lineworker	
10.	434a	Lineworker	
11.	434a	Lineworker	
12.	434a	Lineworker	
13.	434a	Lineworker	
14.	434a	Lineworker	
15.	434a	Lineworker	
16.	434a	Lineworker	
17.	434a	Lineworker	
18.	434a	Lineworker	
19.			

	D Original contract or training agreement number 420	E Original registration date of apprenticeship contract or training agreement (see note 1 below) 425	F Start date of employment as an apprentice in the tax year (see note 2 below) 430	G End date of employment as an apprentice in the tax year (see note 3 below) 435
1.	PA6228	2008-10-28	2009-01-01	2009-12-31

	D Original contract or training agreement number 420	E Original registration date of apprenticeship contract or training agreement (see note 1 below) 425	F Start date of employment as an apprentice in the tax year (see note 2 below) 430	G End date of employment as an apprentice in the tax year (see note 3 below) 435
2.	PB5164	2008-10-28	2009-01-01	2009-12-31
3.	PB8006	2008-10-28	2009-01-01	2009-12-31
4.	PA6241	2008-10-28	2009-01-01	2009-12-31
5.	PB8007	2008-10-28	2009-01-01	2009-12-31
6.	PB5166	2008-10-28	2009-01-01	2009-12-31
7.	PB5165	2008-12-31	2009-01-01	2009-12-31
8.	PB8005	2008-10-28	2009-01-01	2009-12-31
9.	23460	2008-01-01	2009-01-01	2009-12-31
10.	23455	2008-01-01	2009-01-01	2009-12-31
11.	23456	2008-01-01	2009-01-01	2009-12-31
12.	23454	2008-01-01	2009-01-01	2009-12-31
13.	23457	2008-01-01	2009-01-01	2009-12-31
14.	23462	2008-01-01	2009-01-01	2009-12-31
15.	23458	2008-01-01	2009-01-01	2009-12-31
16.	23461	2008-01-01	2009-01-01	2009-12-31
17.	D03828	2008-01-01	2009-01-01	2009-12-31
18.	23459	2008-01-01	2009-01-01	2009-12-31
19.				

Note 1: Enter the original registration date of the apprenticeship contract or training agreement in all cases, even when multiple employers employed the apprentice.

Note 2: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the first day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the start date of employment as an apprentice for the tax year in which the government assistance was received.

Note 3: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the last day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the end date of employment as an apprentice for the tax year in which the government assistance was received.

Part 4 – Calculation of the Ontario apprenticeship training tax credit (continued)

	H1 Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below) 441	H2 Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below) 442	H3 Number of days employed as an apprentice in the tax year (column H1 **plus** column H2) 440	I Maximum credit amount for the tax year (see note 2 below) 445
1.	85	280	365	8,835
2.	85	280	365	8,835
3.	85	280	365	8,835
4.	85	280	365	8,835
5.	85	280	365	8,835
6.	85	280	365	8,835
7.	85	280	365	8,835
8.	85	280	365	8,835
9.	85	280	365	8,835
10.	85	280	365	8,835
11.	85	280	365	8,835
12.	85	280	365	8,835
13.	85	280	365	8,835
14.	85	280	365	8,835
15.	85	280	365	8,835
16.	85	280	365	8,835
17.	85	280	365	8,835
18.	85	280	365	8,835
19.				

	J1 Eligible expenditures before March 27, 2009 (see note 3 below) 451	J2 Eligible expenditures after March 26, 2009 (see note 3 below) 452	J3 Eligible expenditures for the tax year (column J1 **plus** column J2) 450	K Eligible expenditures **multiplied** by specified percentage (see note 4 below) 460
1.	13,263	40,208	53,471	17,389
2.	11,977	39,737	51,714	16,902
3.	11,977	39,449	51,426	16,801
4.	13,263	42,974	56,237	18,357
5.	11,977	39,136	51,113	16,692
6.	11,977	38,871	50,848	16,599
7.	11,977	37,066	49,043	15,967
8.	11,977	39,160	51,137	16,700
9.	15,195	46,576	61,771	20,101
10.	16,474	49,355	65,829	21,393
11.	16,192	46,162	62,354	20,205
12.	17,426	47,851	65,277	21,105
13.	14,836	49,607	64,443	21,071
14.	18,108	48,607	66,715	21,539
15.	14,855	44,941	59,796	19,443
16.	16,768	47,507	64,275	20,819
17.	17,932	49,699	67,631	21,878
18.	14,990	43,978	58,968	19,140
19.				

	L ATTC on eligible expenditures (lesser of columns I and K) 470	M ATTC on repayment of government assistance (see note 5 below) 480	N ATTC for each apprentice (column L or column M, whichever applies) 490
1.	8,835		8,835
2.	8,835		8,835
3.	8,835		8,835
4.	8,835		8,835
5.	8,835		8,835
6.	8,835		8,835
7.	8,835		8,835
8.	8,835		8,835
9.	8,835		8,835
10.	8,835		8,835
11.	8,835		8,835
12.	8,835		8,835
13.	8,835		8,835
14.	8,835		8,835
15.	8,835		8,835
16.	8,835		8,835
17.	8,835		8,835
18.	8,835		8,835
19.			

Ontario apprenticeship training tax credit (total of amounts in column N) 500 159,030 **O**

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount O:

Amount O _____ x percentage on line 170 in Part 1 _____ % = ... _____ **P**

Enter amount O or P, whichever applies, on line 454 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 552, add the amounts from line O or P, whichever applies, on all the schedules, and enter the total amount on line 454 of Schedule 5.

Note 1: When there are multiple employment periods as an apprentice in the tax year with the corporation, do not include days in which the individual was not employed as an apprentice.
For H1: The days employed as an apprentice must be within 36 months of the registration date provided in column E.
For H2: The days employed as an apprentice must be within 48 months of the registration date provided in column E.

Note 2: Maximum credit = ($5,000 x H1/365*) + ($10,000 x H2/365*)
* 366 days, if the tax year includes February 29

Note 3: Reduce eligible expenditures by all government assistance, as defined under subsection 89(19) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, in respect of the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.
For J1: Eligible expenditures before March 27, 2009, must be for services provided by the apprentice during the first 36 months of the apprenticeship program.
For J2: Eligible expenditures after March 26, 2009, must be for services provided by the apprentice during the first 48 months of the apprenticeship program.

Note 4: Calculate the amount in column K as follows:
Column K = (J1 x line 310) + (J2 x line 312)

Note 5: Include the amount of government assistance repaid in the tax year multiplied by the specified percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the ATTC in that tax year.
Complete a **separate entry** for each repayment of government assistance.

CAPITAL STRUCTURE AND COST OF CAPITAL

1.0 CAPITAL STRUCTURE

Hydro Ottawa Limited ("Hydro Ottawa") has used the Ontario Energy Board's (the "Board") deemed capital structure of 56% long-term debt, 4% short-term debt and 40% common equity for the purpose of this Cost of Service Application. This is consistent with the structure set out in the *Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors* ("Board Report on CoC and IRM") dated December 20, 2006 and it is also consistent with Hydro Ottawa's past and current practices. Hydro Ottawa targets a debt:equity range of 60:40 for its actual total debt to equity capital structure by maintaining an appropriate level of debt and/or issuing dividends to Hydro Ottawa Holding Inc. (the "Holding Company").

As required in the Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010, Appendix 2-N has been completed and is included as Attachment AF.

Hydro Ottawa does not have any scheduled debt retirement or buy back of shares in its forecast.

Hydro Ottawa has currently forecast new debt issuance to the Holding Company of $45M in 2011 and $15M in 2012 driven primarily by its ongoing capital program requirements and to maintain the actual capital structure in close proximity to the deemed.

2.0 COST OF DEBT

Hydro Ottawa receives its financing through the Holding Company. All external debt is managed by the Holding Company on behalf of its affiliates to achieve favourable market rates and to maintain a strong credit rating at the parent company level. Hydro Ottawa benefits from this financing arrangement with competitive pricing as it could not place external long term debt in the smaller incremental tranches that it normally receives from the Holding Company. The cost of debt is passed onto Hydro Ottawa on the same terms as the parent when external financing secured by the Holding Company is targeted for Hydro Ottawa, or, in the absence of external financing, the deemed rates as determined by the Board Report on CoC and IRM that are in effect at the time of the financing transaction. Consistent with current and past practice, amortized issuance costs and ten basis points for administration is included in the debt rate.

2.1 Short Term Debt

The Holding Company maintains short term credit facilities to support the liquidity needs of Hydro Ottawa. These facilities are to cover periodic working capital deficiencies, bridge financing requirements until long term debt is warranted and to post the required prudentials with the Independent Electricity System Operator. Terms and conditions of short term borrowings are governed by the "Credit Agreement" filed as part of the credit agreements in Attachment AG.

For the purposes of the cost of service application test year, Hydro Ottawa has used a forecast of 2.46% for the short term debt rate based on the deemed short term debt rate for 2011 cost of service applications as communicated in the March 3, 2011 letter from the Board. It is recognized that this rate will be updated at the time of the rate decision to reflect the current rate in effect as per the calculations and terms outlined in the December 11, 2009 "*Report of the Board on the Cost of Capital for Ontario's Regulated Utilities".*

2.2 Long Term Debt

Hydro Ottawa currently has $312.185M of long term debt in the form of promissory notes issued to the Holding Company at a weighted cost of 5.321% compared to the 5.258% rate approved in the 2008 Electricity Distribution Rate Application. As noted in section 1.0, a $45M increase in long term debt has been forecast for the 2011 bridge year and a $15M increase in long term debt has been forecast for the 2012 test year bringing the weighted cost of long term debt to 5.39%. Long term interest rates are expected to rise from their current levels during the bridge and test years. A summary of the notes and the weighted average cost calculation is shown in Table 1.

Table 1 – Weighted Average Cost of Long Term Debt

Description	Date of Issuance	Principal ($000's)	Interest Rate (%)	Weighted Debt Rate Cost
Promissory Note to Hydro Ottawa Holding Inc.	July 1, 2005	$ 200,000	5.140%	2.7621%
Promissory Note to Hydro Ottawa Holding Inc.	July 1, 2005	32,185	5.900%	0.5102%
Promissory Note to Hydro Ottawa Holding Inc.	December 20, 2006	50,000	5.318%	0.7144%
Promissory Note to Hydro Ottawa Holding Inc.	December 21, 2009	15,000	5.85%	0.2357%
Promissory Note to Hydro Ottawa Holding Inc.	April 1, 2010	15,000	5.97%	0.2406%
Promissory Note to Hydro Ottawa Holding Inc.	June 1, 2011	15,000	5.75%	0.2317%
Promissory Note to Hydro Ottawa Holding Inc.	September 1, 2011	15,000	5.75%	0.2317%
Promissory Note to Hydro Ottawa Holding Inc.	December 1, 2011	15,000	5.75%	0.2317%
Promissory Note to Hydro Ottawa Holding Inc.	July 1, 2012	15,000	5.75%	0.2317%
		$ 372,185		5.390%

2.3 Preference Shares

Hydro Ottawa does not currently have any preference shares issued nor has it forecast for any issuance for the test year.

2.4 Common Equity

For the purposes of the Cost of Service Application test year, Hydro Ottawa has used the deemed return on equity for 2011 cost of service applications of 9.58% as communicated in the March 3, 2011 letter from the Board. It is recognized that this rate will be updated at the time of the rate decision to reflect the current rate in effect as per the calculations and terms outlined in the December 11, 2009 "*Report of the Board on the Cost of Capital for Ontario's Regulated Utilities".* The use of the deemed rate is consistent with Hydro Ottawa's current and past practices of following the return on equity rate set by the Board.

	Historical Year - 2008 (APPROVED)			
	Capitalization Ratio		Cost Rate	Return
	(%)	($ 000)	(%)	($ 000)
Long Term Debt	56.00%	$ 325,788	5.26%	$ 17,136
Short Term Debt	4.00%	$ 23,271	4.93%	$ 1,147
Total Debt	60.00%	$ 349,059		$ 18,284
Common Equity	40.00%	$ 232,706	8.81%	$ 20,501
Total	**100.00%**	**$ 581,765**	**6.67%**	**$ 38,785**

	Historical Year - 2008 (ACTUAL)			
	Capitalization Ratio		Cost Rate	Return
	(%)	($ 000)	(%)	($ 000)
Long Term Debt	55.09%	$ 282,185	5.27% [1]	$ 14,878
Short Term Debt	1.19%	$ 6,110	4.39%	$ 268
Total Debt	56.29%	$ 288,295		$ 15,146
Common Equity	43.71%	$ 223,907	9.73%	$ 21,788
Total	**100.00%**	**$ 512,202**	**7.21%**	**$ 36,934**

	Historical Year - 2009 (ACTUAL)			
	Capitalization Ratio		Cost Rate	Return
	(%)	($ 000)	(%)	($ 000)
Long Term Debt	52.68%	$ 282,596	5.26% [2]	$ 14,861
Short Term Debt (1)	2.04%	$ 10,944	6.51%	$ 713
Total Debt	54.72%	$ 293,540		$ 15,574
Common Equity	45.28%	$ 242,887	10.70%	$ 25,980
Total	**100.00%**	**$ 536,427**	**7.75%**	**$ 41,554**

(1) Includes Credit Facility Availabilty Costs

1. See Table 1 for calculation of Long Term Debt rate

2. See Table 2 for calculation of Long Term Debt rate

	Historical Year - 2010 (ACTUAL)			
	Capitalization Ratio		Cost Rate	Return
	(%)	($ 000)	(%)	($ 000)
Long Term Debt	54.29%	$ 307,253	5.31% [3]	$ 16,317
Short Term Debt (1)	0.61%	$ 3,432	7.55%	$ 259
Total Debt	54.90%	$ 310,685		$ 16,576
Common Equity	45.10%	$ 255,258	10.33%	$ 26,371
Total	**100.00%**	**$ 565,943**	**7.59%**	**$ 42,947**

(1) Includes Credit Facility Availabilty Costs

	Bridge Year - 2011			
	Capitalization Ratio		Cost Rate	Return
	(%)	($ 000)	(%)	($ 000)
Long Term Debt	56.00%	$ 360,016	5.34% [4]	$ 19,228
Short Term Debt	4.00%	$ 25,715	2.46%	$ 633
Total Debt	60.00%	$ 385,731		$ 19,861
Common Equity	40.00%	$ 257,154	9.58%	$ 24,635
Total	**100.00%**	**$ 642,885**	**6.92%**	**$ 44,496**

	Test Year - 2012			
	Capitalization Ratio		Cost Rate	Return
	(%)	($ 000)	(%)	($ 000)
Long Term Debt	56.00%	$ 379,403	5.39% [5]	$ 20,450
Short Term Debt	4.00%	$ 27,100	2.46%	$ 667
Total Debt	60.00%	$ 406,503		$ 21,116
Common Equity	40.00%	$ 271,002	9.58%	$ 25,962
Total	**100.00%**	**$ 677,505**	**6.95%**	**$ 47,078**

3. See Table 3 for calculation of Long Term Debt rate
4. See Table 4 for calculation of Long Term Debt rate
5. See Table 5 for calculation of Long Term Debt rate

Table 1
Historical Year - 2008

Description	Issue Date	Principal ($)	Coupon Rate	Effective Days	Carrying Cost ($)
$200 million promissory note	July 1, 2005	200,000,000	5.140%	366	10,308,164
$32.2 million promissory note	July 1, 2005	32,185,000	5.900%	366	1,904,118
$50 million promissory note	Dec. 20, 2006	50,000,000	5.318%	366	2,666,285
Avg Monthly Debt Outstanding		**282,185,000**	**5.273%**		**14,878,567**

Table 2
Historical Year - 2009

Description	Issue Date	Principal ($)	Coupon Rate	Effective Days	Carrying Cost ($)
$200 million promissory note	July 1, 2005	200,000,000	5.140%	365	10,280,000
$32.2 million promissory note	July 1, 2005	32,185,000	5.900%	365	1,898,915
$50 million promissory note	Dec. 20, 2006	50,000,000	5.318%	365	2,659,000
$15 million grid promissory note	Dec. 21, 2009	15,000,000	5.850%	10	24,041
Avg Monthly Debt Outstanding		**282,595,959**	**5.259%**		**14,861,956**

Table 3
Historical Year - 2010

Description	Issue Date	Principal ($)	Coupon Rate	Effective Days	Carrying Cost ($)
$200 million promissory note	July 1, 2005	200,000,000	5.140%	365	10,280,000
$32.2 million promissory note	July 1, 2005	32,185,000	5.900%	365	1,898,915
$50 million promissory note	Dec. 20, 2006	50,000,000	5.318%	365	2,659,000
$15 million grid promissory note	Dec. 21, 2009	15,000,000	5.850%	365	877,500
$15 million grid promissory note	April 30, 2010	15,000,000	5.970%	245	601,089
Avg Monthly Debt Outstanding		**307,253,493**	**5.310%**		**16,316,504**

Table 4
Bridge Year - 2011

Description	Issue Date	Principal ($)	Coupon Rate	Effective Days	Carrying Cost ($)
$200 million promissory note	July 1, 2005	200,000,000	5.140%	365	10,280,000
$32.2 million promissory note	July 1, 2005	32,185,000	5.900%	365	1,898,915
$50 million promissory note	Dec. 20, 2006	50,000,000	5.318%	365	2,659,000
$15 million grid promissory note	Dec. 21, 2009	15,000,000	5.850%	365	877,500
$15 million grid promissory note	April 30, 2010	15,000,000	5.970%	365	895,500
$15 million grid promissory note	June 1, 2011	15,000,000	5.750%	214	505,685
$15 million grid promissory note	Sept. 1, 2011	15,000,000	5.750%	122	288,288
$15 million grid promissory note	Dec. 1, 2011	15,000,000	5.750%	31	73,253
Avg Monthly Debt Outstanding		**327,267,192**	**5.341%**		**17,478,141**

Table 5
Test Year - 2012

Description	Issue Date	Principal ($)	Coupon Rate	Effective Days	Carrying Cost ($)
$200 million promissory note	July 1, 2005	200,000,000	5.140%	366	10,308,164
$32.2 million promissory note	July 1, 2005	32,185,000	5.900%	366	1,904,118
$50 million promissory note	Dec. 20, 2006	50,000,000	5.318%	366	2,666,285
$15 million grid promissory note	Dec. 21, 2009	15,000,000	5.850%	366	879,904
$15 million grid promissory note	April 30, 2010	15,000,000	5.970%	366	897,953
$15 million grid promissory note	June 1, 2011	15,000,000	5.750%	366	864,863
$15 million grid promissory note	Sept. 1, 2011	15,000,000	5.750%	366	864,863
$15 million grid promissory note	Dec. 1, 2011	15,000,000	5.750%	366	864,863
$15 million grid promissory note	July 1, 2012	15,000,000	5.750%	184	434,795
Avg Monthly Debt Outstanding		**364,725,984**	**5.397%**		**19,685,808**

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DEMAND PROMISSORY NOTE

Principal: $50,000,000 lawful money of Canada	Made and delivered at Ottawa on this 20th day of December, 2006

As consideration for the transfer of funds by **Hydro Ottawa Holding Inc.** necessary to support the capital asset management plan of **Hydro Ottawa Limited,** a corporation incorporated pursuant to the laws of the Province of Ontario, in the amount of fifty million dollars ($50,000,000), **Hydro Ottawa Limited**, hereby unconditionally promises to pay to or to the order of **Hydro Ottawa Holding Inc.** on demand at Ottawa, Canada the principal amount of fifty million, dollars ($50,000,000) (the "Principal Amount") in lawful money of Canada and interest thereon upon the terms and subject to the conditions set forth below:

1. **INTEREST RATE**

The rate of interest payable on the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note shall be 5.318% per annum.

2. **TERMS OF PAYMENT**

The interest payable hereunder shall be payable on the first day of each month, both before and after demand, default and judgment. **Hydro Ottawa Limited** shall pay to **Hydro Ottawa Holding Inc.**, on demand, interest on overdue interest at the rate described in section 1 hereof compounded on each date for the payment of interest on this Demand Promissory Note before and after judgment.

3. **PREPAYMENT**

Hydro Ottawa Limited may, at any time, without penalty, repay in whole or in part the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note and interest owing under this Demand Promissory Note. Any prepayment shall be applied first to interest until it has been paid in full and then to the Principal Amount.

4. **SUBORDINATION**

The obligation of **Hydro Ottawa Limited** to pay the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note, together with interest thereon in accordance with and pursuant to this Demand Promissory Note and all present are subordinated and postponed to the obligations of **Hydro Ottawa Limited** to a third party for the payment in full of any secured

indebtedness and all security interests granted to secure such obligations of **Hydro Ottawa Limited.**

5. **CONVERSION**

This Demand Promissory Note is convertible into fully paid and non-assessable Class A shares of **Hydro Ottawa Limited** as more specifically provided for in Schedule "A" attached hereto, which Schedule forms part of this Demand Promissory Note.

6. **WAIVER OF NOTICE IN EVENT OF DEFAULT**

Hydro Ottawa Limited hereby waives presentment, protest and notice of any kind in the enforcement of this Demand Promissory Note. **Hydro Ottawa Limited** further agrees to pay all costs of collection, including legal fees on a solicitor and client basis, in case the Principal Amount, or the amount remaining unpaid from time to time on this Demand Promissory Note, or any payment of interest thereon is not made when due.

7. **RIGHTS AND REMEDIES IN EVENT OF DEFAULT**

The rights and remedies of **Hydro Ottawa Holding Inc.** under this Demand Promissory Note which it may have at law or in equity against **Hydro Ottawa Limited** shall be distinct, separate and cumulative, and shall not be deemed inconsistent with one another, and none of the said rights, whether or not exercised by **Hydro Ottawa Holding Inc.**, shall be deemed to be to the exclusion of any other, and any one or more of said rights and remedies may be exercised at the same time. The obligations of **Hydro Ottawa Limited** under this Demand Promissory Note shall continue until the entire debt evidenced hereby is paid, notwithstanding any court action or actions taken by **Hydro Ottawa Holding Inc.** which may be brought to recover any amounts due and payable under this Demand Promissory Note. No delay or failure by **Hydro Ottawa Holding Inc.** in the enforcement of any covenant, promise or agreement of **Hydro Ottawa Limited** hereunder shall constitute or be deemed to constitute a waiver of such right. Any waivers of **Hydro Ottawa Holding Inc.** shall only occur and be valid when set forth in writing by **Hydro Ottawa Holding Inc.** No waiver of any event of default shall discharge or release any person at any time liable for the payment of this Demand Promissory Note from such liability. No single or partial exercise of any of **Hydro Ottawa Holding Inc.'s** powers hereunder shall preclude other and further exercise thereof or the exercise of any other power.

8. **ASSIGNMENT**

This Demand Promissory Note may not be assigned by **Hydro Ottawa Limited** without the written consent of **Hydro Ottawa Holding Inc.**

9. **GOVERNING LAW**

This Demand Promissory Note shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein.

IN WITNESS WHEREOF Hydro Ottawa Limited has duly executed this Demand Promissory Note on the date first appearing above.

HYDRO OTTAWA LIMITED

Per: _____
Name: Wojciech Zielonka
Title: Chief Financial Officer

Per: _____
Name: Rosemarie T. Leclair
Title: President & Chief Executive Officer

SCHEDULE "A"
CONVERSION RIGHTS

1. At any time and from time to time after the date hereof, Hydro Ottawa Holding Inc. shall have the right to convert any or all of the Principal Amount owing or outstanding from time to time under this Demand Promissory Note into fully paid and non-assessable Class A shares of Hydro Ottawa Limited at a conversion rate equal to one (1) Class A share for each $1.00 of the Principal Amount so converted. Such conversion will take effect upon the surrender of this Demand Promissory Note accompanied by a written instrument of surrender signed by Hydro Ottawa Holding Inc. notifying Hydro Ottawa Limited as to the exercise of the right of conversion and specifying the amount of principal hereunder in respect of which this Demand Promissory Note is converted.
2. As promptly as practicable after the surrender of this Demand Promissory Note for conversion, but in any event no later than one (1) month after such surrender, Hydro Ottawa Limited shall issue to Hydro Ottawa Holding Inc. a certificate representing the number of fully paid and non-assessable Class A shares into which all or any portion of the Principal Amount hereunder has been converted and, in the event that any amount remains outstanding hereunder after giving effect to such conversion, Hydro Ottawa Holding Inc. shall issue a new promissory note, in form and substance identical to this Demand Promissory Note, in principal amount equal to the amount of such unconverted principal and interest.
3. The conversion of this Demand Promissory Note shall be deemed to have been made at the close of business on the date on which this Demand Promissory Note is surrendered for conversion, and Hydro Ottawa Holding Inc. shall be treated as having become the holder of record of such shares at such time.
4. If Hydro Ottawa Limited at any time subdivides or consolidates the shares issuable upon conversion, Hydro Ottawa Holding Inc. shall thereafter be entitled on conversion to receive the shares to which it was before such subdivision or consolidation entitled, as subdivided or consolidated, and the conversion rate of the Principal Amount shall be adjusted accordingly. Any such adjustment shall become effective on the date and at the time that such subdivision or consolidation becomes effective.
5. In case of:
    a. Any reclassification or change of shares issuable upon conversion;
    b. Any consolidation, merger or amalgamation of Hydro Ottawa Limited with or into another corporation or corporations;
    c. The sale of all or substantially all of the properties and assets of Hydro Ottawa Limited to any other corporation or corporations; or
    d. The sale of all or substantially all of the properties and assets of Hydro Ottawa Limited to another person or persons in exchange for securities in or of such other person or persons or any affiliate thereof;

Hydro Ottawa Holding Inc. shall have the right thereafter to convert the Principal Amount of this Demand Promissory Note (or any portion thereof) into the kind and amount of shares or other securities and property (or the applicable portion thereof) receivable on such reclassification, change, consolidation, merger, amalgamation or sale that Hydro Ottawa Holding Inc. would have been entitled to receive thereupon had Hydro Ottawa Holding Inc. been the registered holder of the number of shares into which the Principal Amount under this Demand Promissory Note might have been converted immediately prior thereto. The provisions of this section shall similarly apply to successive reclassifications and changes of shares into successive consolidations, mergers, amalgamations and sales.

COPY

DEMAND PROMISSORY NOTE

Principal: $32,185,000 lawful money of Canada	Made and delivered at Ottawa on this 1st day of July, 2005

As partial consideration for the assumption by **Hydro Ottawa Holding Inc**. of thirty two million, one hundred and eighty five thousand dollars ($32,185,000) of the obligations pursuant to the promissory note dated December 31, 2004 with the principal amount of two hundred and thirty-two million, one hundred and eighty-five thousand dollars ($232,185,000) owing by **Hydro Ottawa Limited**, a corporation incorporated pursuant to the laws of the Province of Ontario hereby unconditionally promises to pay to or to the order of **Hydro Ottawa Holding Inc.** on demand at Ottawa, Canada the principal amount of thirty two million, one hundred and eighty five thousand dollars ($32,185,000) (the "Principal Amount") in lawful money of Canada and interest thereon upon the terms and subject to the conditions set forth below:

1. INTEREST RATE

The rate of interest payable on the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note shall be 5.9% per annum.

2. TERMS OF PAYMENT

The interest payable hereunder shall be payable on the first day of each month, both before and after demand, default and judgment. **Hydro Ottawa Limited** shall pay to **Hydro Ottawa Holding Inc.**, on demand, interest on overdue interest at the rate described in section 1 hereof compounded on each date for the payment of interest on this Demand Promissory Note before and after judgment.

3. PREPAYMENT

Hydro Ottawa Limited may, at any time, without penalty, repay in whole or in part the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note and interest owing under this Demand Promissory Note. Any prepayment shall be applied first to interest until it has been paid in full and then to the Principal Amount.

4. SUBORDINATION

The obligation of **Hydro Ottawa Limited** to pay the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note, together with interest thereon in accordance with and pursuant to this Demand Promissory Note and all present are subordinated and postponed to the obligations

of **Hydro Ottawa Limited** to a third party for the payment in full of any secured indebtedness and all security interests granted to secure such obligations of **Hydro Ottawa Limited.**

5. **CONVERSION**

This Demand Promissory Note is convertible into fully paid and non-assessable Class A shares of **Hydro Ottawa Limited** as more specifically provided for in Schedule "A" attached hereto, which Schedule forms part of this Demand Promissory Note.

6. **WAIVER OF NOTICE IN EVENT OF DEFAULT**

Hydro Ottawa Limited hereby waives presentment, protest and notice of any kind in the enforcement of this Demand Promissory Note. **Hydro Ottawa Limited** further agrees to pay all costs of collection, including legal fees on a solicitor and client basis, in case the Principal Amount, or the amount remaining unpaid from time to time on this Demand Promissory Note, or any payment of interest thereon is not made when due.

7. **RIGHTS AND REMEDIES IN EVENT OF DEFAULT**

The rights and remedies of **Hydro Ottawa Holding Inc**. under this Demand Promissory Note which it may have at law or in equity against **Hydro Ottawa Limited** shall be distinct, separate and cumulative, and shall not be deemed inconsistent with one another, and none of the said rights, whether or not exercised by **Hydro Ottawa Holding Inc**., shall be deemed to be to the exclusion of any other, and any one or more of said rights and remedies may be exercised at the same time. The obligations of **Hydro Ottawa Limited** under this Demand Promissory Note shall continue until the entire debt evidenced hereby is paid, notwithstanding any court action or actions taken by **Hydro Ottawa Holding Inc**. which may be brought to recover any amounts due and payable under this Demand Promissory Note. No delay or failure by **Hydro Ottawa Holding Inc**. in the enforcement of any covenant, promise or agreement of **Hydro Ottawa Limited** hereunder shall constitute or be deemed to constitute a waiver of such right. Any waivers of **Hydro Ottawa Holding Inc.** shall only occur and be valid when set forth in writing by **Hydro Ottawa Holding Inc.** No waiver of any event of default shall discharge or release any person at any time liable for the payment of this Demand Promissory Note from such liability. No single or partial exercise of any of **Hydro Ottawa Holding Inc.'s** powers hereunder shall preclude other and further exercise thereof or the exercise of any other power.

8. **BALANCE OF CONSIDERATION**

As consideration for the remaining balance of two hundred million dollars ($200,000,000) owing on the Demand Promissory Note dated December 31, 2004, **Hydro Ottawa Limited** has issued a further interest bearing Demand Promissory Note dated **July 1st, 2005**.

9. **ASSIGNMENT**

This Demand Promissory Note may not be assigned by **Hydro Ottawa Limited** without the written consent of **Hydro Ottawa Holding Inc.**

10. **GOVERNING LAW**

This Demand Promissory Note shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein.

11. **CANCELLATION OF PREVIOUS NOTE**

This interest bearing Demand Promissory Note in the amount of thirty-two million, one hundred and eighty-five thousand dollars ($32,185,000) and the interest bearing Demand Promissory Note in the amount of in the amount of two hundred million dollars ($200,000,000), dated **July 1st 2005** replace the Demand Promissory Note dated **December 31, 2004** in the amount of two hundred and thirty two million, one hundred and eighty five thousand ($232,185,000) made between **Hydro Ottawa Limited** and **Hydro Ottawa Holding Inc**.

IN WITNESS WHEREOF Hydro Ottawa Limited has duly executed this Demand Promissory Note on the date first appearing above.

HYDRO OTTAWA LIMITED

Per: _____
Name: Shirley Mears
Title: Senior Vice President & Chief Financial Officer

Per: _____
Name: Mike Grue
Title: Treasurer

SCHEDULE "A"
CONVERSION RIGHTS

1. At any time and from time to time after the date hereof, Hydro Ottawa Holding Inc. shall have the right to convert any or all of the Principal Amount owing or outstanding from time to time under this Demand Promissory Note into fully paid and non-assessable Class A shares of Hydro Ottawa Limited at a conversion rate equal to one (1) Class A share for each $1.00 of the Principal Amount so converted. Such conversion will take effect upon the surrender of this Demand Promissory Note accompanied by a written instrument of surrender signed by Hydro Ottawa Holding Inc. notifying Hydro Ottawa Limited as to the exercise of the right of conversion and specifying the amount of principal hereunder in respect of which this Demand Promissory Note is converted.
2. As promptly as practicable after the surrender of this Demand Promissory Note for conversion, but in any event no later than one (1) month after such surrender, Hydro Ottawa Limited shall issue to Hydro Ottawa Holding Inc. a certificate representing the number of fully paid and non-assessable Class A shares into which all or any portion of the Principal Amount hereunder has been converted and, in the event that any amount remains outstanding hereunder after giving effect to such conversion, Hydro Ottawa Holding Inc. shall issue a new promissory note, in form and substance identical to this Demand Promissory Note, in principal amount equal to the amount of such unconverted principal and interest.
3. The conversion of this Demand Promissory Note shall be deemed to have been made at the close of business on the date on which this Demand Promissory Note is surrendered for conversion, and Hydro Ottawa Holding Inc. shall be treated as having become the holder of record of such shares at such time.
4. If Hydro Ottawa Limited at any time subdivides or consolidates the shares issuable upon conversion, Hydro Ottawa Holding Inc. shall thereafter be entitled on conversion to receive the shares to which it was before such subdivision or consolidation entitled, as subdivided or consolidated, and the conversion rate of the Principal Amount shall be adjusted accordingly. Any such adjustment shall become effective on the date and at the time that such subdivision or consolidation becomes effective.
5. In case of:
    a. Any reclassification or change of shares issuable upon conversion;
    b. Any consolidation, merger or amalgamation of Hydro Ottawa Limited with or into another corporation or corporations;
    c. The sale of all or substantially all of the properties and assets of Hydro Ottawa Limited to any other corporation or corporations; or
    d. The sale of all or substantially all of the properties and assets of Hydro Ottawa Limited to another person or persons in exchange for securities in or of such other person or persons or any affiliate thereof;

Hydro Ottawa Holding Inc. shall have the right thereafter to convert the Principal Amount of this Demand Promissory Note (or any portion thereof) into the kind and amount of shares or other securities and property (or the applicable portion thereof) receivable on such reclassification, change, consolidation, merger, amalgamation or sale that Hydro Ottawa Holding Inc. would have been entitled to receive thereupon had Hydro Ottawa Holding Inc. been the registered holder of the number of shares into which the Principal Amount under this Demand Promissory Note might have been converted immediately prior thereto. The provisions of this section shall similarly apply to successive reclassifications and changes of shares into successive consolidations, mergers, amalgamations and sales.

COPY

DEMAND PROMISSORY NOTE

Principal: $200,000,000 lawful money of Canada	Made and delivered at Ottawa on this 1st day of July, 2005

As partial consideration for the assumption by **Hydro Ottawa Holding Inc**. of two hundred million ($200,000,000) of the obligations pursuant to the promissory note dated December 31, 2004, with the principal amount of two hundred and thirty-two million, one hundred and eighty-five thousand dollars ($232,185,000) owing by **Hydro Ottawa Limited**, a corporation incorporated pursuant to the laws of the Province of Ontario, hereby unconditionally promises to pay to or to the order of **Hydro Ottawa Holding Inc.** on demand at Ottawa, Canada the principal amount of two hundred million dollars ($200,000,000) (the "Principal Amount") in lawful money of Canada and interest thereon upon the terms and subject to the conditions set forth below.

1. INTEREST RATE

The rate of interest payable on the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note shall be 5.14% per annum.

2. TERMS OF PAYMENT

The interest payable hereunder shall be payable on the first day of each month, both before and after demand, default and judgment. **Hydro Ottawa Limited** shall pay to **Hydro Ottawa Holding Inc.**, on demand, interest on overdue interest at the rate described in section 1 hereof compounded on each date for the payment of interest on this Demand Promissory Note before and after judgment.

3. PREPAYMENT

Hydro Ottawa Limited may, at any time, without penalty, repay in whole or in part the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note and interest owing under this Demand Promissory Note. Any prepayment shall be applied first to interest until it has been paid in full and then to the Principal Amount.

4. SUBORDINATION

The obligation of **Hydro Ottawa Limited** to pay the Principal Amount or the amount remaining unpaid from time to time on this Demand Promissory Note, together with interest thereon in accordance with and pursuant to this Demand Promissory Note and all present are subordinated and postponed to the obligations of **Hydro Ottawa Limited** to a third party for the payment in full of any secured

indebtedness and all security interests granted to secure such obligations of **Hydro Ottawa Limited.**

5. **CONVERSION**

This Demand Promissory Note is convertible into fully paid and non-assessable Class A shares of **Hydro Ottawa Limited** as more specifically provided for in Schedule "A" attached hereto, which Schedule forms part of this Demand Promissory Note.

6. **WAIVER OF NOTICE IN EVENT OF DEFAULT**

Hydro Ottawa Limited hereby waives presentment, protest and notice of any kind in the enforcement of this Demand Promissory Note. **Hydro Ottawa Limited** further agrees to pay all costs of collection, including legal fees on a solicitor and client basis, in case the Principal Amount, or the amount remaining unpaid from time to time on this Demand Promissory Note, or any payment of interest thereon is not made when due.

7. **RIGHTS AND REMEDIES IN EVENT OF DEFAULT**

The rights and remedies of **Hydro Ottawa Holding Inc**. under this Demand Promissory Note which it may have at law or in equity against **Hydro Ottawa Limited** shall be distinct, separate and cumulative, and shall not be deemed inconsistent with one another, and none of the said rights, whether or not exercised by **Hydro Ottawa Holding Inc.**, shall be deemed to be to the exclusion of any other, and any one or more of said rights and remedies may be exercised at the same time. The obligations of **Hydro Ottawa Limited** under this Demand Promissory Note shall continue until the entire debt evidenced hereby is paid, notwithstanding any court action or actions taken by **Hydro Ottawa Holding Inc**. which may be brought to recover any amounts due and payable under this Demand Promissory Note. No delay or failure by **Hydro Ottawa Holding Inc**. in the enforcement of any covenant, promise or agreement of **Hydro Ottawa Limited** hereunder shall constitute or be deemed to constitute a waiver of such right. Any waivers of **Hydro Ottawa Holding Inc.** shall only occur and be valid when set forth in writing by **Hydro Ottawa Holding Inc.** No waiver of any event of default shall discharge or release any person at any time liable for the payment of this Demand Promissory Note from such liability. No single or partial exercise of any of **Hydro Ottawa Holding Inc.'s** powers hereunder shall preclude other and further exercise thereof or the exercise of any other power.

8. **BALANCE OF CONSIDERATION**

As consideration for the remaining balance of thirty two million, one hundred and eighty five thousand dollars ($32, 185,000) owing under the Demand Promissory Note dated December 31, 2004, **Hydro Ottawa Limited** has issued a further interest bearing Demand Promissory Note dated **July 1st, 2005**.

9. **ASSIGNMENT**

This Demand Promissory Note may not be assigned by **Hydro Ottawa Limited** without the written consent of **Hydro Ottawa Holding Inc.**

10. **GOVERNING LAW**

This Demand Promissory Note shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein.

11. **CANCELLATION OF PREVIOUS NOTE**

This interest bearing Demand Promissory Note in the amount of two hundred million dollars ($200,000,000) and the interest bearing Demand Promissory Note in the amount of thirty two million, one hundred and eighty five thousand dollars ($32,185,000), dated **July 1st 2005** replace the Demand Promissory Note dated **December 31, 2004** in the amount of two hundred and thirty two million, one hundred and eighty five thousand ($232,185,000) made between **Hydro Ottawa Limited** and **Hydro Ottawa Holding Inc**.

IN WITNESS WHEREOF Hydro Ottawa Limited has duly executed this Demand Promissory Note on the date first appearing above.

HYDRO OTTAWA LIMITED

Per: _____
Name: Shirley Mears
Title: Senior Vice President & Chief Financial Officer

Per: _____
Name: Mike Grue
Title: Treasurer

SCHEDULE "A"

CONVERSION RIGHTS

1. At any time and from time to time after the date hereof, Hydro Ottawa Holding Inc. shall have the right to convert any or all of the Principal Amount owing or outstanding from time to time under this Demand Promissory Note into fully paid and non-assessable Class A shares of Hydro Ottawa Limited at a conversion rate equal to one (1) Class A share for each $1.00 of the Principal Amount so converted. Such conversion will take effect upon the surrender of this Demand Promissory Note accompanied by a written instrument of surrender signed by Hydro Ottawa Holding Inc. notifying Hydro Ottawa Limited as to the exercise of the right of conversion and specifying the amount of principal hereunder in respect of which this Demand Promissory Note is converted.
2. As promptly as practicable after the surrender of this Demand Promissory Note for conversion, but in any event no later than one (1) month after such surrender, Hydro Ottawa Limited shall issue to Hydro Ottawa Holding Inc. a certificate representing the number of fully paid and non-assessable Class A shares into which all or any portion of the Principal Amount hereunder has been converted and, in the event that any amount remains outstanding hereunder after giving effect to such conversion, Hydro Ottawa Holding Inc. shall issue a new promissory note, in form and substance identical to this Demand Promissory Note, in principal amount equal to the amount of such unconverted principal and interest.
3. The conversion of this Demand Promissory Note shall be deemed to have been made at the close of business on the date on which this Demand Promissory Note is surrendered for conversion, and Hydro Ottawa Holding Inc. shall be treated as having become the holder of record of such shares at such time.
4. If Hydro Ottawa Limited at any time subdivides or consolidates the shares issuable upon conversion, Hydro Ottawa Holding Inc. shall thereafter be entitled on conversion to receive the shares to which it was before such subdivision or consolidation entitled, as subdivided or consolidated, and the conversion rate of the Principal Amount shall be adjusted accordingly. Any such adjustment shall become effective on the date and at the time that such subdivision or consolidation becomes effective.
5. In case of:
    a. Any reclassification or change of shares issuable upon conversion;
    b. Any consolidation, merger or amalgamation of Hydro Ottawa Limited with or into another corporation or corporations;
    c. The sale of all or substantially all of the properties and assets of Hydro Ottawa Limited to any other corporation or corporations; or
    d. The sale of all or substantially all of the properties and assets of Hydro Ottawa Limited to another person or persons in exchange for securities in or of such other person or persons or any affiliate thereof;

Hydro Ottawa Holding Inc. shall have the right thereafter to convert the Principal Amount of this Demand Promissory Note (or any portion thereof) into the kind and amount of shares or other securities and property (or the applicable portion thereof) receivable on such reclassification, change, consolidation, merger, amalgamation or sale that Hydro Ottawa Holding Inc. would have been entitled to receive thereupon had Hydro Ottawa Holding Inc. been the registered holder of the number of shares into which the Principal Amount under this Demand Promissory Note might have been converted immediately prior thereto. The provisions of this section shall similarly apply to successive reclassifications and changes of shares into successive consolidations, mergers, amalgamations and sales.

GRID PROMISSORY NOTE

Effective the 1st day of January 2009.

As consideration for the transfer of funds by Hydro Ottawa Holding Inc. to Hydro Ottawa Limited, **Hydro Ottawa Limited,** (the "Borrower"), a corporation incorporated pursuant to the laws of the Province of Ontario, hereby unconditionally promises to pay to or to the order of **Hydro Ottawa Holding Inc.** (the "Lender") at Ottawa, Canada the principal amount advanced under this grid promissory note (the "Principal") together with interest at a rate specified below ("Interest") on the amount of Principal from time to time outstanding in lawful money of Canada upon the terms and subject to the conditions set forth below.

This Note is a negotiable instrument.

The following are the terms and conditions of the Note:

1. **PRINCIPAL**

(1) The total amount authorized will not exceed $75,000,000.00 CDN.

(2) Advances of Principal may be made in tranches to meet business requirements.

(3) The liability of the Borrower and of any guarantor of the Borrower ("Guarantor") or endorser in respect of Principal shall not exceed the outstanding amount of Principal.

(4) Advances shall be deemed conclusively to have been made to and for the benefit of the Borrower when,

(a) deposited or credited to the account of the Borrower by the Lender; or

(b) made in accordance with the instructions of the Borrower.

(5) All advances of Principal under this Note shall be evidenced by endorsement upon the grid attached to this Note as Schedule A (the "Grid").

(6) The Lender's Chief Financial Officer, President and Chief Executive Officer and Treasurer are authorized to endorse the Grid, including any continuation Grid that may be attached to this Note, the date and amount of each advance and together with the unpaid balance of the Principal and each endorsement shall be prima facie evidence of the amounts so advanced and the balance of principal outstanding under this Note.

2. **INTEREST RATE**

(1) Interest shall be payable upon the amounts advanced under this Note at a fixed rate of interest payable monthly in arrears on a mutually agreed date. The rate established for long term debt will be based on either of two methods:

a) If available, the actual cost of external long term debt, including issuance costs, issued to a 3rd party of which the proceeds, in part or total, flow through to Hydro Ottawa Limited or;

b) An estimated "deemed interest rate" which will be based on the underlying methodology outlined in the Ontario Energy Board's "Report of the Board" on the Cost of Capital for Ontario's Regulated Utilities EB-2009-0084 dated December 11, 2009. The rate will be determined from available information at the time of the advancement using indicative rates as provided to Hydro Ottawa Limited. The rate will also include estimated issuance costs that would be associated with an issuance. The rate that is in effect when the advance was made will be used for the duration of the advance as per the Term and Payment section. .

c) All changes to interest rates under this Note shall be evidenced by endorsement upon the Grid attached as Schedule A.

3. **ADMINISTRATIVE FEE**

An administrative charge will be added to the rate of interest charged on Long Term Debt advances at the rate of 0.10% per annum.

4. **TERM AND REPAYMENT**

(1) The Principal and any accrued and outstanding Interest payable under this Note shall be payable in full on February 9, 2015 unless otherwise agreed by Hydro **Ottawa Holding Inc.** and **Hydro Ottawa Limited.**

(2) **Hydro Ottawa Limited** may, at any time, repay the full Principal amount outstanding from time to time on this Note. In addition to any other amount then payable by the Borrower pursuant to the terms hereof (including, without limitation, accrued interest) in respect to the repayment, the Borrower shall pay to the Lender an amount equal to three months simple interest on the full Principal amount being repaid.

(3) **Hydro Ottawa Holding Inc.** may require that **Hydro Ottawa Limited** repay the Principal and Interest payable within 30 days following a change of control of **Hydro Ottawa Limited**. For the purpose of this sub-section control means with respect to **Hydro Ottawa Limited** at any time (i) holding, as owner or other beneficiary – other than solely as beneficiary of an unrealized security interest – directly or indirectly, securities or ownership interests of **Hydro Ottawa Limited**

carrying votes or ownership interests sufficient to elect or appoint the majority of individuals who are responsible for the supervision or management or **Hydro Ottawa Limited**, or (ii) the exercise of de facto control of **Hydro Ottawa Limited**, whether direct or indirect and whether through the ownership of securities or ownership interests, by contract, trust or otherwise.

5. **SUBORDINATION**

The obligation of **Hydro Ottawa Limited** to pay the Principal Amount or the amount remaining unpaid from time to time on this Grid Promissory Note are subordinated and postponed to the obligations of **Hydro Ottawa Limited** to a third party for the payment in full of any secured indebtedness and all security interests granted to secure such obligations of **Hydro Ottawa Limited.**

a. **WAIVER OF NOTICE IN EVENT OF DEFAULT**

Hydro Ottawa Limited hereby waives presentment, protest and notice of any kind in the enforcement of this Grid Promissory Note**. Hydro Ottawa Limited** further agrees to pay all costs of collection, including legal fees on a solicitor and client basis, in case the Principal Amount, or the amount remaining unpaid from time to time on this Grid Promissory Note, is not made when due.

b. **RIGHTS AND REMEDIES IN EVENT OF DEFAULT**

The rights and remedies of **Hydro Ottawa Holding Inc.** under this Grid Promissory Note which it may have at law or in equity against **Hydro Ottawa Limited** shall be distinct, separate and cumulative, and shall not be deemed inconsistent with one another, and none of the said rights, whether or not exercised by **Hydro Ottawa Holding Inc.**, shall be deemed to be to the exclusion of any other, and any one or more of said rights and remedies may be exercised at the same time. The obligations of **Hydro Ottawa Limited** under this Grid Promissory Note shall continue until the entire debt evidenced hereby is paid, notwithstanding any court action or actions taken by **Hydro Ottawa Holding Inc.** which may be brought to recover any amounts due and payable under this Grid Promissory Note. No delay or failure by **Hydro Ottawa Holding Inc.** in the enforcement of any covenant, promise or agreement of **Hydro Ottawa Limited** hereunder shall constitute or be deemed to constitute a waiver of such right. Any waivers of **Hydro Ottawa Holding Inc.** shall only occur and be valid when set forth in writing by **Hydro Ottawa Holding Inc.** No waiver of any event of default shall discharge or release any person at any time liable for the payment of this Grid Promissory Note from such liability. No single or partial

exercise of any of **Hydro Ottawa Holding Inc.**'s powers hereunder shall preclude other and further exercise thereof or the exercise of any other power.

c. **ASSIGNMENT**

This Grid Promissory Note may not be assigned **by Hydro Ottawa Holding Inc.** or **Hydro Ottawa Limited.**

d. **GOVERNING LAW**

This Grid Promissory Note shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein.

IN WITNESS WHEREOF Hydro Ottawa Limited has duly executed this Grid Promissory Note on the date first appearing above.

HYDRO OTTAWA LIMITED

Per: _____
Name: Rosemarie T. Leclair
Title: President and Chief Executive Officer

Per: _____
Name: Alan Hoverd
Title: Chief Financial Officer

Schedule A

Advances and Payment of Principal

Date	Amount of Advance	Amount of Principal Payment	Unpaid Balance	Interest Rate	Recorded By
Dec 21, 2009	$15,000,000		$15,000,000	5.75%	
April 30, 2010	$15,000,000		$30,000,000	5.87%	

CREDIT AGREEMENT

THIS AGREEMENT is made as of the 1st day of January 2009.

BETWEEN:

HYDRO OTTAWA HOLDING INC./SOCIÉTÉ DE PORTEFEUILLE D'HYDRO OTTAWA INC.

(hereinafter also referred to as the "Lender")

- and –

HYDRO OTTAWA LIMITED

(hereinafter also referred to as the "Borrower")

WHEREAS, the Lender has agreed to make available to the Borrower certain credits on the terms and conditions set out in this agreement.

NOW THEREFORE, in consideration of the covenants and agreements herein contained, the Parties agree as follows

1. **Definition**

Whenever used in this Agreement, unless there is something inconsistent in the subject matter or context, the following words and terms shall have the meaning as set out below:

(a) "Agreement" means this agreement, including any schedules and all instruments supplementing or amending or confirming this agreement;
(b) "Bank of Nova Scotia Credit Agreement" means an agreement between The Bank of Nova Scotia and Hydro Ottawa Holding Inc. evidenced by the most recent Commitment Letter;
(c) "Drawdown" means a borrowing of funds under the facility, a conversion or a rollover, as the context requires;
(d) "Event of Default" means any of the events described in section 7;
(e) "Fixed Term Loan" means an interest-bearing loan having a term of not less than 7 days and not more than 180 days having a rate of interest determined on the bases set out in this Agreement;
(f) "Permitted Encumbrance" means any of the following:

(i) purchase money security interests, capital leases and other encumbrances not exceeding in an aggregate amount of $5,000,000;

(ii) liens for taxes, payments in lieu of taxes, assessments, government charges or claims not yet due or for which instalments have been paid based on reasonable estimates pending final assessments, or if due, the validity of which is being contested in good faith, on in respect of which appropriate provision is made in consolidated financial statements of the Borrower;

(iii) a lien or deposit under workers' compensation, social security or similar legislation or deposits to secure public or statutory obligations;

(iv) a lien or deposit of cash or securities in connection with contracts, bids, tenders, leases or expropriation proceedings or to secure surety and appeal bonds not exceeding an aggregate amount of $1,000,000 at any time;

(v) a lien or privilege imposed by law, such as a builder's, carrier's, warehousemen's, landlord's mechanic's, supplier's or other similar liens and public, statutory and other like obligations incurred in the ordinary course of business;

(vi) a lien or right of distress reserved in or exercisable under any lease, for rent or for compliance with the terms of the lease;

(vii) undetermined or inchoate liens, rights of distress, privileges and charges incidental to current operations which have not at such time been filed or exercised or which relate to obligations not due or payable, or if due, the validity of which is being contested diligently and in good faith by appropriate proceedings;

(viii) reservations, limitations, provisos and conditions expressed in any original grants from the Crown or other grants of real or immovable property, or interests therein, which do not materially affect the use of the affected land for the purpose for which it is being used;

(ix) title defects, encroachments or irregularities or other matters relating to title which in the aggregate do not materially impair the use of the affected property for the purpose for which it is used;

(x) zoning, land use and building restrictions, by-laws, regulations and ordinances of federal, provincial, state, municipal and other governmental authorities, licences, easements, rights-of-way, rights in the nature of easements (including, without limiting the generality of the foregoing, licences, easements, rights-of-way and rights in the nature of easements for railways, sidewalks, public ways, sewers, drains, gas, steam and water mains or electric light and power, or telephone and telegraph conduits, poles, wires and cables) which do not materially impair the use of the affected land for the purpose for which it is being used;

(xi) any right reserved to or vested in any municipality or governmental or other public authority by the terms of any lease, licence, franchise, grant or permit acquired by that person or by any statutory provision to terminate any lease, licence, franchise, grant or permit, or to require annual or other payments as a condition for the continuance thereof;

(xii) security given to a public utility or any municipality or governmental authority when required by such utility or authority in connection with the operations of that person in the ordinary course of business;
(xiii) security for costs of litigation where required by law; and
(xiv) attachments, judgements and other similar encumbrances arising in connection with court proceedings; provided that the encumbrances are in existence for less than 30 days after their creation or the execution or other enforcement of the encumbrances is effectively stayed or the claims so secured are being actively contested in good faith and by proper legal proceedings;

(g) "Prime Rate" means, at any time, the rate of interest expressed as an annual rate, established by The Bank of Nova Scotia Agreement from time to time as its reference "interest rate / fee" to determine the interest rates it will charge for loans in Canadian dollars; and

(h) "Prime Rate Advance" means an interest-bearing loan having a term not more than 180 days, for which the principal may be drawndown and upon which interest is calculated daily at the Prime Rate and repayable determined on the bases set out in this Agreement;

2. **The Credit Facilities**

(1) Upon the terms and subject to the conditions herein set forth, the Lender establishes in favour of the Borrower the following credit facility to be available to the Borrower in accordance with the provisions of this Agreement. The facility shall consist of a revolving demand facility of up to a maximum principal amount available within the Bank of Nova Scotia Credit Agreement.

(2) The total amount authorized for this credit facility is $90,000,000.00 CDN.

(3) The Borrower may avail the credit facility by way of direct advances through Prime Rate Advances. Changes in the Prime Rate shall cause an immediate adjustment to the interest rate applicable to an advance without the necessity of notice to the Borrower. The principal amounts of any Prime Rate Advances shall be repayable at any time on demand of the Lender and may be repaid by the Borrower at any time prior to such demand.

(4) The Borrower may avail the credit facility by way of Fixed Term Loans.

(5) The rate of interest on Fixed Term Loans shall be the Banker's Acceptance Fee charged pursuant to The Bank of Nova Scotia Credit Agreement, plus the Bankers Acceptance rate applicable to the date of the Drawdown as evidenced by a Bankers

Acceptance drawn by Hydro Ottawa Holding Inc. on that date, otherwise The Bank of Canada "Bankers Acceptances – 1 Month" rate will be used as posted on that date.

(6) Interest on loans and advances will be calculated on a daily basis and payable in arrears on a mutually agreed date.

(7) The Borrower may increase or decrease advances made by Prime Rate Advances or by Fixed Term Loan by making drawdowns, repayments or further drawdowns of the amount of advances that have been repaid. The Borrower may also convert a Prime Rate Advance to a Fixed Term Loan by notice to the Lender.

(8) On the date of maturity, the Borrower shall repay to the Lender the principal amount of Prime Rate Advances and Fixed Term Loans. The Borrower may request from the Lender and the Lender, in its sole discretion, may grant an extension of the maturity date of any Primary Rate Advances or Fixed Term Loans for a further period not to exceed 180 days.

(9) The Borrower may avail the credit facility by way of Standby Letters of Credit / Letters of Guarantee. The charge will be made pursuant to the Bank of Nova Scotia Credit Agreement "Commission" fee and will be payable upon issuance.

3. **Administrative Fee**

An administrative charge will be added to the rate of interest charged on Prime Rate Advances and Fixed Term Loans, payable to the Lender at the rate of 0.10% per annum.

4. **Commitment Fee and Standby Fees**

The Borrower shall pay a proportionate share of the commitment fee and standby fees payable per the terms of the Bank of Nova Scotia Credit Agreement.

5. **Evidence of Indebtedness**

The Lender shall open and maintain books of account evidencing all advances and all other amounts owing by the Borrower to the Lender hereunder. The information entered in the foregoing accounts shall constitute *prima facie* evidence of the obligations of the Borrower to the Lender and, in the absence of manifest error, are conclusive evidence of the advances made, repayments on account thereof and the indebtedness of the Borrower to the Lender. Upon request of the Borrower, the Lender shall advise the Borrower of entries made on the books of account.

6. **General Conditions**

The following conditions will apply until all debts and liabilities of the Borrower availed under the Credit Facilities have been discharged in full:

(a) The Borrower shall not encumber its assets in any manner other than by Permitted Encumbrances;

(b) The Borrower may not incur, assume or permit any debt to remain outstanding other than debt under this Agreement, other than:

(i) debt incurred from the Lender;

(ii) debt incurred in respect of purchase money security interests;

(iii) capital leases; and

(iv) other debt permitted by the Lender.

(c) The business activities of the Borrower shall be restricted to those permitted pursuant to section 73 of the *Ontario Energy Board Act, 1998*, so long as those restrictions on business activities continue to apply to the Borrower;

(d) The Borrower shall make due and timely payment of the obligations required to be paid by it hereunder;

(e) The Borrower shall provide notice to the Lender of any Event of Default;

(f) The Lender shall be under no obligation to provide a Prime Rate Advance, a Fixed Term Loan, or a Standby Letter of Credit / Letters of Guarantee following an Event of Default.

7. **Events of Default**

(1) The following shall constitute Events of Default for the purposes of this Agreement:

(a) The Borrower encumbering assets other than by Permitted Encumbrances;

(b) The Borrower fails to pay interest, principal or other amounts owing pursuant to this Agreement

(c) The Borrower is in breach of any conditions of this Agreement;

(d) Any actions by the Borrower which cause the Lender to be in default of its obligations under the Bank of Nova Scotia Credit Agreement;

(e) The Borrower is bankrupt, insolvent or liquidation proceedings or any other proceedings for the relief of creditors are instituted by or against the Borrower and are not dismissed within 60 days of such institution.

(2) Upon the occurrence of an Event of Default, at the option of the Lender, all amounts of Principal and Interest shall become immediately due and payable. The occurrence of an Event of Default shall relieve the Lender of all obligations to provide any further advances or loans to the Borrower.

8. **Indemnification**

The Borrower shall indemnify the Lender from any loss or expense incurred by the Lender as a result of any failure by the Borrower to fulfill its obligations under this Agreement, expense any loss or expense arising from the negligence or wilful misconduct of the Lender.

9. **Early Termination**

In the event of any change in control of the Borrower, the Lender may require that the Borrower pay the Principal and Interest payable within 30 days following a change of control of the Borrower. For the purpose of this sub-section control means with respect to the Borrower at any time (i) holding, as owner or other beneficiary – other than solely as beneficiary of an unrealized security interest – directly or indirectly, securities or ownership interests of the Borrower carrying votes or ownership interests sufficient to elect or appoint the majority of individuals who are responsible for the supervision or management of the Borrower, or (ii) the exercise of de facto control of the Borrower, whether direct or indirect and whether through the ownership of securities or ownership interests, by contract, trust or otherwise.

10. **Termination**

Unless otherwise extended by agreement of the parties, this facility shall terminate the date the Bank of Nova Scotia Credit Agreement is no longer in force. Prior to the termination of the facility, the Borrower shall pay to the Lender the Principal outstanding and any Interest payable.

11. **Notice**

Any demand, notice or communication to be made or given pursuant to this Agreement shall be in writing and may be made or given by personal delivery, by mail, by electronic mail addressed to the respective parties as follows:

To the Borrower:
Hydro Ottawa Limited
3025 Albion Road North
Ottawa, Ontario
K1G 3S4
Attention: Treasurer
Telephone: 613-738-5499 ext. 319
Electronic Mail: mikegrue@hydroottawa.com

To the Lender:
Hydro Ottawa Holding Inc.
3025 Albion Road North
Ottawa, Ontario
K1G 3S4
Attention: Treasurer
Telephone: 613-738-5499 ext. 319
Electronic mail: mikegrue@hydroottawa.com

Either party may from time to time notify the other party of any change to its address, telephone number or electronic mail contact.

12. **Successors and Assigns**

This Agreement shall be binding upon and enure to the benefit of the Lender, the Borrower and their successors and assigns, except that the Borrower shall not assign any rights or obligations with respect to this Agreement without the prior written consent of the Lender, which consent may be withheld or refused for any reason. The Lender may assign its rights and obligations with respect to this Agreement upon notice to the Borrower.

13. **Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein.

14. **Severability**

Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall not invalidate the remaining provisions hereof and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

IN WITNESS WHEREOF the parties hereto have executed this Agreement.

HYDRO OTTAWA HOLDING INC./ SOCIÉTÉDE PORTEFEUILLE D'HYDRO OTTAWA INC.

By: _____
Rosemarie T. Leclair
President and Chief Executive Officer

By: _____
Alan Hoverd
Chief Financial Officer

HYDRO OTTAWA LIMITED

By: _____
Rosemarie T. Leclair
President and Chief Executive Officer

By: _____
Alan Hoverd
Chief Financial Officer

CALCULATION OF REVENUE DEFICIENCY/SUFFICIENCY

1.0 INTRODUCTION

This Exhibit provides a summary of the revenue required by Hydro Ottawa Limited ("Hydro Ottawa") in 2012 in order to continue delivering electricity safely and reliably. Hydro Ottawa's total Service Revenue Requirement is offset by revenues obtained by sources other than distribution rates, i.e. other revenue. The calculation of the revenue deficiency/sufficiency does not include the recovery of Deferral and Variance Accounts (Exhibit I1-1-2) nor Low Voltage Charges (Exhibit H3-1-1). As directed in the Update to Chapter 2 of the *Filing Requirements for Transmission and Distribution Applications*, June 28, 2010, costs and revenues related to the cost of power are kept separate from the determination of the distribution revenue sufficiency/deficiency.

The revenue deficiency/sufficiency for 2012 was calculated using the following inputs:

- 2011 approved rates, not including the Smart Meter rate adder and the Rate Rider for Tax Change,
- 2012 load forecast and forecast of customers and connections, as developed using the methodology described in Exhibit C1-1-1,
- The 2011 forecasted revenue from the Smart Meter Adder, and
- The 2012 base revenue requirement calculated as shown in Table 1 below (details provided in the model attached in Exhibit H1-2-1).

The revenue deficiency/sufficiency was then determined by calculating what the revenue would have been with 2011 rates and the forecasted 2012 load and customer numbers. The schedule that sets out the calculation of the 'Revenue with 2012 load at 2011 rates' can be found on Tab '2012 Load at 2011 Rates' in the EDR Model attached to Exhibit H1-2-1. For comparison purposes, the revenue from the 2011 Smart Meter Adder was included.

Table 1 – Revenue Sufficiency/Deficiency

	$000
Return on Rate Base	$47,078
Distribution Expenses (not including amortization)	65,698
Amortization	47,320
Payment in Lieu of Taxes	5,951
Service Revenue Requirement	166,046
Less Revenue Offsets	(9,026)
2012 Base Revenue Requirement	157,021
Transformer Ownership Allowance	1,161
Total Revenue Requirement from Rates	158,182
2012 Load at 2011 Rates plus Smart Meter Adder	146,865
Revenue Deficiency	($11,317)

Table 2 provides a summary of the drivers of the identified revenue deficiency in 2011, how much each driver contributes and the Exhibit(s) that provide further details.

Table 2 – Drivers of Revenue Deficiency

CAUSE	Impact on Revenue Requirement $000	Reference
Increase in Amortization Expense	$4,794	B5-1-1 B5-1-2 B5-2-1 B5-2-2 B5-3-1 B5-3-2 B5-4-1 B5-4-2 B5-5-1 B5-5-2 D5-1-1
Increase in Revenue Offsets	($1,235)	C2-1-6
Increase in Operation, Maintenance & Administration ("OM&A") Expenses	$4,882	D1-1-1 D1-1-2 D2-1-1 D2-1-2 D2-1-3 D2-1-4 D2-1-5
Increase in Return on Equity	$6,404	B5-1-1 B5-1-2 B5-2-1 B5-2-2 B5-3-1 B5-3-2 B5-4-1 B5-4-2 B5-5-1 B5-5-2 E1-1-1
Increase in Interest	$3,296	As above
Change in Payment in Lieu of Taxes	($5,534)	D6-1-1 D6-2-1
Load Growth	($1,290)	C1-1-1
Total Deficiency	$11,317	

The main contributions to the increase in the revenue requirement are as follows.

- Increase in amortization expense as a result of additions to the rate base in 2009-2012 and the half-year of 2008 not included in 2008 rates.
- A forecasted increase in Revenue Offsets reduces the revenue deficiency by $1,235k.
- The increase for OM&A is largely due to workforce planning and the continuation of Hydro Ottawa's apprenticeship program as discussed in Exhibit D1-5-1. Labour contracts and material prices have also increased since 2008, at greater than the inflation rates allowed in 2009 to 2010 3GIRMs. Exhibits D2-1-1 to D2-1-5 provide detailed analysis of the OM&A cost changes between 2008 and 2012.
- An increase in the Return on Capital as a result of continued investment in the distribution infrastructure results in a forecast growth in the year-end NBV of assets between 2008 and 2012 of $96M. This includes investments related to the Asset Management Plan, capacity planning and new distribution plant due to customer demand, general plant purchases and the installation of Smart Meters. In addition the increase in the Cost of Capital from 6.55% to 6.95% has also contributed to the deficiency.
- The decrease in Payment in Lieu of Taxes is primarily a result of the decreases in the tax rates and the differences between tax and book treatment of certain costs.
- The revenue deficiency is decreased by the impact of the forecasted load growth.

COST ALLOCATION STUDY

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") filed its initial Cost Allocation Study for 2006 following the Ontario Energy Board's (the "Board") prescribed methodology as set out in the Board's *Directions on Cost Allocation Methodology for Electricity Distributors* (EB-2005-0317) issued on September 29, 2006 (the "Board Directions"). The 2006 Cost Allocation Study was used as the basis for the rate design proposed in Hydro Ottawa's 2008 Electricity Distribution Rate ("EDR") Application (EB-2007-0713). The approved Settlement for EB-2007-0713 stated the following with respect to Cost Allocation:

> "The Application, for obvious reasons, does not reflect the following Report of the Board: Application of Cost Allocation for Electricity Distributors dated November 28, 2007 (the "Cost Allocation Report"). The Board established ranges for the revenue-to-cost ratios for each rate class in the Cost Allocation Report. The parties agreed that it was appropriate for the transformer ownership credits to be allocated only to those customer classes that receive the credits. Furthermore, the Settlement Package would result in each class falling within its range with the exception of Sentinel Lights. The Sentinel Light class is *de minimus*: 95 lights that have been grandfathered and that will not be replaced when they fail.
> There are two adjustments that are required to bring the revenue-to-cost ratios within the Board's ranges. One is a decrease in the revenue requirement for the Large Use and the Unmetered Scattered Load classes and the other, an increase in the revenue requirement for the Residential and Street Lighting classes."

On March 31, 2011, the Board issued its *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219) (the "Cost Allocation Review") which set out a number of revisions to the Board's electricity distribution cost allocation policy that are to be implemented through cost of service applications starting with the 2012 rate year.

2.0 REVENUE TO COST RATIOS

The following table presents the revenue-to-cost ratios as per the Settlement and the ranges as per the Cost Allocation Report. Note that no Range was provided for the Standby class.

Table 1 – 2008 Revenue-to-Cost Ratios

Class	Revenue to Cost %	Cost Allocation Report
Residential	94%	85% – 115%
General Service < 50 kW	112%	80% - 120%
General Service 50 to 1,499 kW	100%	80% - 180%
General Service 1,500 to 4,999 kW	151%	80% - 180%
Large Use	114%	85% - 115%
Street Lighting	71%	70% - 120%
Sentinel Lights	34%	70% - 120%
Unmetered Scattered Load	119%	80% - 120%
Standby	100%	N/A

Hydro Ottawa engaged the services of Elenchus Research Associated Inc. to update the cost allocation model for this Rate Application in accordance with the policies reflected in the Cost Allocation Report and the Cost Allocation Review. A copy of their report is provided in Attachment AH and an updated cost allocation model is provided as Attachment AI. Attachment AJ provides the information requested in Appendix 2-O of the Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010

The resulting revenue-to-cost ratios from the updated cost allocation model and revised Revenue to Cost Ratio Ranges from the Cost Allocation Review are shown in Table 2.

Table 2 – Initial 2012 Revenue-to-Cost Ratios

Class	Revenue to Cost %	Cost Allocation Review
Residential	97%	85% – 115%
General Service < 50 kW	115%	80% - 120%
General Service 50 to 1,499 kW	97%	80% - 120%
General Service 1,500 to 4,999 kW	115%	80% - 120%
Large Use	107%	85% - 115%
Street lighting	74%	70% - 120%
Sentinel Lights	34%	80% - 120%
Unmetered Scattered Load	122%	80% - 120%
Standby	147%	N/A

As per the Board Directions, Hydro Ottawa has created a single separate rate class for those customers with load displacement generation greater than 500 kW. For 2012, there are forecasted to be two customers in this rate class, both of which are actually in the General Service > 1,500 < 4,999 kW class. In order to do the cost allocation for this notional class it is necessary to forecast their individual loads and the operation of their generators.

When the revenue and expenses for the General Service > 1,500 < 4,999 kW class and the Standby class are combined, the revenue to cost ratio is 116%, as shown in Table 3.

Table 3 – Revenue-to Cost Ratio for Combined Classes

	GS >1,500<4,999 kW $000	Standby $000	Total $000
Revenue	$8,872	$520	$9,392
Expense	$7,723	$355	$8,078
Ratio	115%	147%	116%

3.0 REVENUE TO COST RATIO ADJUSTMENTS

As shown in Table 2 above, the revenue to cost ratios for the Sentinel Lights class and the Unmetered Scattered Load ("UMSL") class fall outside of the Board's required ranges. In the 2008 Settlement, the parties agreed that it was not necessary to alter the revenue to cost ratio of the Sentinel Lights class, however, the Board, in the Cost Allocation Review, stated that they were "not convinced that any adjustments to its target range would be unwarranted by reason of the class being considered a legacy rate class". Therefore it is necessary for Hydro Ottawa to adjust the rates for the Sentinel Lights class to bring the revenue to cost ratio in line with the target range. This will be done by transferring revenue from the UMSL class to the Sentinel Lights class. In addition, revenue will also be transferred from the UMSL class to the Street Lights class in order to bring the UMSL class revenue to cost ratio within the Board's range and move the Street Lights class closer to unity. Table 4 below outlines the adjustments, which have been made while keeping the same class fixed/variable splits.

Table 4 – Adjustments to Revenue to Cost Ratios

	Monthly Service Charge	Volumetric Rate	Revenue (including Other Revenue)	Cost	Revenue to Cost Ratio	Adjustment
Sentinel before Adjustments	$2.11	$8.0927	$3,669	$10,708	34%	+$1,150
Sentinel after Adjustments	$2.42	$10.8550	$4,819	$10,708	45%	
Streetlights before Adjustments	$0.55	$3.8616	$857,176	$1,163,707	74%	+$73,790
Streetlights after Adjustments	$0.60	$4.2032	$930,966	$1,163,707	80%	
UMSL before Adjustments	$4.51	$0.0223	$561,718	$461,654	122%	-$74,939
UMSL after Adjustments	$3.92	$0.0193	$486,779	$461,654	105%	
Net Adjustments						$0

It is not possible to bring the Sentinel Lights class revenue to cost ratio to 80% without creating a large bill impact for the customer, i.e. approximately 62% increase. Therefore, Hydro Ottawa is proposing that the increase in revenue from the Sentinel Lights class be staged over a number of years, as shown in part d) of Attachment AJ.

The revised revenue to cost ratios after the above adjustments are shown in Table 5

Table 5 – Proposed Revenue to Cost Ratios

Class	Revenue to Cost %	Cost Allocation Review
Residential	97%	85% – 115%
General Service < 50 kW	115%	80% - 120%
General Service 50 to 1,499 kW	97%	80% - 120%
General Service 1,500 to 4,999 kW	115%	80% - 120%
Large Use	107%	85% - 115%
Street lighting	80%	70% - 120%
Sentinel Lights	45%	80% - 120%
Unmetered Scattered Load	105%	80% - 120%
Standby	147%	N/A

4.0 MONTHLY FIXED SERVICE CHARGES

Table 6 below shows the Fixed Monthly Service Charges which Hydro Ottawa is proposing for 2012, after the above changes and the minimum and maximums produced by the updated cost allocation model.

Table 6 – Monthly Service Charges ("MSC")

Class	Proposed Monthly Service Charge $	Lower Bound for MSC $	Upper Bound for MSC $
Residential	$9.54	$6.34	$18.04
General Service < 50 kW	$16.49	$11.37	$29.56
General Service 50 to 1,499 kW	$280.67	$62.29	$103.73
General Service 1,500 to 4,999 kW	$4,512.97	$203.49	$410.52
Large Use	$16,389.95	$197.97	$286.63
Street lighting	$0.60	$0.01	$8.97
Sentinel Lights	$2.42	$0.18	$10.76
Unmetered Scattered Load	$3.92	$0.06	$8.91
Standby	$120.69	$223.58	$275.13

For the Residential, General Service < 50 kW, Street lighting, Sentinel Lights and Unmetered Scatter Load classes, Hydro Ottawa's proposed rate is well within the minimum and maximum. For the General Service 50 to 1,499 kW, General Service 1,500 to 4,999 kW and Large Use classes the proposed rates are above the upper bound calculated by the model. The Cost Allocation Report stated that distributors that have Monthly Service Charges that are above the upper bound are not required to make changes to their current MSC to bring it to or below this level at this time. As a result, Hydro Ottawa is not proposing any changes to the Monthly Service Charges as calculated by the Electricity Distribution Rate model in Exhibit H1-2-1, and adjusted above for the revenue to cost ratios. Note that the Standby Charge is actually an administrative charge that is in addition to the Monthly Fixed Service Charge, which is the reason that it falls below the Lower Bound.

Hydro Ottawa Limited
2012 Cost Allocation Study

A Report Prepared by
Elenchus Research Associates Inc.

On Behalf of
Hydro Ottawa Limited

June 2011

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1 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") has prepared its 2012 EDR Application as a cost of service rate application based on a forward test year. The relevant filing requirements for this Application are set out in Chapter 2 of the June 28, 2010 update to the document entitled *Ontario Energy Board, Filing Requirements for Transmission and Distribution Applications* ("Filing Requirements").

Section 2.8 of the Filing Requirements sets out the expectations of the Board with respect to Exhibit 7: Cost Allocation. The Filing Requirements state:

> *A completed cost allocation study using the Board approved methodology must be filed whether the applicant proposes to use it or not. This filing must reflect future loads and costs and be supported by appropriate explanations and live Excel spreadsheets.*

Hydro Ottawa asked Elenchus Research Associated (Elenchus)[1] to assist it by preparing an appropriate cost allocation study for its 2012 cost of service rate application. In addressing this issue, Elenchus was guided by the Filing Requirements and the November 28, 2007 *Report of the Board, Application of Cost Allocation for Electricity Distributors* (EB-2007-0667) ("CA Application Report") which "sets out the Board's policies in relation to specific cost allocation matters for electricity distributors".[2]

The CA Application Report observes at page 2 that:

> *The Board is cognizant of factors that currently limit or otherwise affect the ability or desirability of moving immediately to a cost allocation framework that might, from a theoretical perspective, be considered the ideal. These influencing factors include data quality issues and limited modelling experience, and are discussed in greater detail in section 2.3 of this Report.*

The "influencing factors" discussed in section 2.3 of the report are:

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[1] John Todd, President of Elenchus Research Associates, was the lead consultant for the development and implementation of the methodology used by Hydro Ottawa and documented in this report. John Todd's curriculum vitae is available at www.elenchus.ca.

[2] Ontario Energy Board, *Report of the Board, Application of Cost Allocation for Electricity Distributors* (EB-2007-0667), November 28, 2007, page 1.

- **Quality of the data:** The Board notes "that accounting and load data can be improved." (p. 5)
- **Limited modelling experience:** The Board observed that "the cost allocation model is complex, and the data required for the model was not always readily available for modelling." (p. 6)
- **Status of current rate classes:** The Board points out that "Any changes in customer classification or load data could have a significant impact on future cost allocation studies" (p. 6).
- **Managing the movement of rates closer to allocated costs:** The Board notes:

> *The Board considers it appropriate to avoid premature movement of rates in circumstances where subsequent applications of the model or changes in circumstances could lead to a directionally different movement. Rate instability of this nature is confusing to consumers, frustrates their energy cost planning and undermines their confidence in the rate making process. (p. 6)*

In utilizing the Board's cost allocation model for Hydro Ottawa's 2012 cost allocation study, Elenchus has been cognizant of these "influencing factors" as they apply to Hydro Ottawa.

1.1 PURPOSE OF THE COST ALLOCATION STUDY

In the context of a cost of service rate application based on a 2012 forward test year, the primary purpose of the cost allocation study ("CA Study") is to determine the proportion of a distributor's total revenue requirement that is the "responsibility" of each rate class.

In addition, cost allocation studies provide revenue to cost ratios for each customer class that can be examined to ensure that they generally fall within the Board-specified ranges (or move toward those ranges where appropriate to mitigate rate impacts) and generally are not moving away from 100%.

Conceptually, the desired results can be achieved in either of two ways.

- **Prospective Year CA Study:** A cost allocation study for the 2012 test year can be based on an allocation of the 2012 test year costs (i.e., the 2012 forecast

revenue requirement) to the various customer classes using allocators that are based on the forecast class loads (kW and kWh) by class, customer counts, etc. By definition, this approach will result in a total revenue to cost ratio at proposed rates of 100%. Assuming there is a revenue deficiency for the test year, the total revenue to cost ratio at current rates will be somewhat below 100%.

- **Historic Year CA Study:** As an alternative, an historic year cost allocation study can be prepared that determines the proportion of costs allocated to each class for the most recent historic year. In the case, the CA Study will rely on actual costs, weather adjusted loads, customer counts, etc. that are not affected by forecast errors. Assuming the costs and loads are relatively stable so that the proportionate cost responsibility of each rate class in the historic year is a reasonable proxy for the 2012 test year cost responsibility, the resulting proportionate cost responsibilities can be used to allocate the 2012 revenue requirement to the various classes.

The Hydro Ottawa CA Study uses the first of these methods in order to ensure compliance with the Board's direction in the Filing Requirements that the CA Study should "reflect future loads and cost". Relying on a Prospective Year CA Study is also appropriate at this time since the Ontario economy has suffered over the past three years and, as a result, many distributors have experienced significant changes in the load profiles of their customer classes. These changes could have a significant impact on the allocation of costs to the classes and the resulting revenue to cost ratios. This approach implicitly assumes that the economic recovery may be slow and, as a result, the relative loads of customer classes are more likely to reflect 2012 forecast loads than 2010 actual loads during the next IRM cycle.

1.2 HYDRO OTTAWA'S 2008 COST ALLOCATION STUDY

Hydro Ottawa filed its 2006 Cost Allocation Information Filing ("2006 CAIF") in support of its 2008 rebasing application in September 2007. Hydro Ottawa's 2006 CAIF relied on the Board's 2006 Cost Allocation Model ("CA Model") and was prepared in accordance with the September 29, 2006 Board report entitled *Cost Allocation: Board*

Directions on Cost Allocation Methodology for Electricity Distributors ("the Directions"), the subsequent (November 15, 2006) *Cost Allocation Informational Filing Guidelines for Electricity Distributors* ("the Guidelines"), and the *Cost Allocation Review: User Instruction for the Cost Allocation Model for Electricity Distributors* ("the Instructions"). During the course of that 2008 COS proceeding, the model was modified by removing the transformer ownership allowance, a change that has now been incorporated into the OEB Filing Requirements.

1.3 STRUCTURE OF THE REPORT

The remainder of this report is divided into three additional sections. Section 2 provides an overview of the Hydro Ottawa CA Study, explaining each of the model runs (or version of the CA model) included in the study, as well as the load and cost information used for each run. Section 3 explains the methodology used to develop the 2012 Hydro Ottawa model by documenting each step taken in completing the model. Section 4 summarizes the results of the Hydro Ottawa CA Study, showing the class revenue requirements and revenue to cost ratios generated by each version of the CA models.

2 OVERVIEW OF THE HYDRO OTTAWA 2012 CA STUDY

2.1 MODELS RUNS INCLUDED IN THE HYDRO OTTAWA COST ALLOCATION STUDY

Section 2.8.3 of the updated Filing Requirements specifies that "three sets of revenue to cost ratios for each customer class" must be provided based on:

- "Previously-approved ratios most recently implemented"
- "Ratios that would result from the most recent approved distribution rates and the distributor's forecast of billing quantities in the test year, prorated upwards or downwards (as applicable) to match the revenue requirement, together with the updated cost allocation model"
- "Ratios that are proposed for the Test Year, which are the result of the proposed rates with the forecast of billing quantities, together with the updated cost allocation model"

In Hydro Ottawa's case, the most recent version of the CAIF on record is based on the 2008 model and is adjusted for the transformer ownership allowance. Hence, the current Hydro Ottawa Cost Allocation Study ("CA Study") consists of only two versions of the OEB's cost allocation model. For clarity, the following designations are used.

- **HOL-2008: Hydro Ottawa 2008 Model**: The Hydro Ottawa CAIF as filed in 2008, with the corrected treatment of the Transformer Ownership Allowance.
- **HOL-2012: Hydro Ottawa 2012 Model**: The 2008 CA with the corrected treatment of the Transformer Ownership Allowance and 2012 loads, costs, and revenues.

2.2 LOAD AND CUSTOMER INFORMATION

The updated Filing Requirements specify that "A completed cost allocation study using the Board approved methodology must be filed whether the applicant proposes to use it or not. This filing must reflect future loads and costs and be supported by appropriate

explanations and live Excel spreadsheets. ... If updated load profiles are not available, the load profiles of the classes may be the same as those used in the information filing scaled to match the load forecast as it relates to the respective rate classes." (Section 2.8.1, pp. 24)

The Hydro Ottawa 2012 model has been prepared using the following load and load profile information:

- **Annual Loads (kW and kWh, as appropriate) and customer counts:** The 2012 load forecast and customer counts by class being used by Hydro Ottawa in its application were also used for the 2012 CA models.
- **Hourly load profile:** The hourly load profiles prepared by Hydro One for the 2006 CAIF were used for all classes except GS > 1500 kW < 5000 kW, and Large Use > 5MW. Updating of the hourly load profiles for these classes was necessary because of the small number of customers in these classes. Furthermore, actual 2010 hourly load data are available for these classes (all customers have interval meters) and the hourly load data does not require weather adjustment as these specific customers to not have weather sensitive loads, making it a straightforward task to determine the updated hourly load shape of these classes in a manner that is consistent with the Hydro One methodology.

The hourly load profiles provided by Hydro One for all of the remaining classes for the 2006 model were considered to be appropriate for use in the 2012 models for the following reasons.

1. Elenchus explored alternatives for updating the hourly load profiles by rate class comparable to the estimated load profiles that Hydro One prepared for the LDCs for their 2006 CA Models. Hydro One advised that they no longer have the capacity to produce a significant number of LDC-specific hourly load profiles. As far as Elenchus is aware, no other entity has the necessary information and models to produce comparable quality hourly load profiles for Ontario LDCs. It therefore was not practical for distributors to update their hourly load profiles by class except in exceptional circumstances.

2. There would be little point in investing in updated load profiles without also investing in updated saturation surveys for the residential class in each service area. These are expensive and time consuming to undertake as they involve a survey of a statistically significant sample of customers.

3. With the widespread rollout of smart meters and the collection of smart meter data, Ontario distributors will have better hourly load profile by class data than the Hydro One estimates. Unless there is evidence of a significant change in circumstances, investing in new hourly load profile by class estimates would be a questionable use of ratepayer funds when superior hourly load profile information will be available in the next few years at minimal incremental cost.

4. Both time-of-use commodity pricing and changes to the design of distribution rates can be expected to alter the hourly load profiles of the affected classes.

5. The 2006 hourly load profiles were based on 2004 actual loads and updated hourly load profiles would be based on 2010 actual loads. An update of the hourly load profiles after 6 years (2004 to 2010) can be expected to produce changes in cost responsibility that are small relative to the tolerances that are necessary given the imprecision of the allocated costs based on the 2006 CA Model methodology. (The revenue-to-cost ratio bands set out in the CA Application Report appear to recognize the lack of precision in cost allocation studies at this time.)

6. The remaining classes do not include customers large enough, or with sufficiently variable demand to individually impact the load profile in a meaningful way.

2.3 COST INFORMATION

As noted earlier, Elenchus's preferred methodology for preparing 2012 cost allocation models is to use the prospective 2012 test year as the basis for the CA Study, assuming appropriate expense and asset information is available for the 2012 test year. In the case of Hydro Ottawa, the financial information for the forecast year has been prepared

at the USoA level consistent with the level of detail embedded in the OEB's cost allocation model. [3]

[3] Some information (i.e., meter counts and some amortization detail) that is used in the Board's CA Model is not explicitly forecasted for the test year. These values were estimated using scaling factors based on prior year ratios. For example, the ratio of meters to customers was assumed to be constant. The portion of the total costs accounted for in this manner was too small for any plausible estimation errors to have a significant impact on the test -year revenue to cost ratios.

3 HYDRO OTTAWA COST ALLOCATION STUDY METHODOLOGY

This section documents Elenchus's methodology for the Hydro Ottawa Cost Allocation Study which includes the 2008 model and the 2012 CA Model.

The 2008 CA Model (HOL-2008) is an unaltered version of the model that was filed with the Board in 2007 and subsequently corrected for transformer ownership allowance during the proceeding, so no further correction is provided.

3.1 2012 HYDRO OTTAWA CA MODEL

3.1.1 HOURLY LOAD PROFILE (HONI FILE)

For the Hydro Ottawa CA Model, HONI provided data files with three worksheets that were used as input to the 2006 CAIF:

- **Data Summary:** actual and weather normalized monthly kWh by class, disaggregated by weather sensitive and non-weather sensitive load for relevant classes.
- **Hourly Load Shape by Class:** GWh by class for each hour in 2004.
- **Input to Cost Allocation Model**: The 1CP, 4CP, 12CP, 1NCP, 4NCP, 12NCP allocators are derived from the hourly load profiles.

The Hydro Ottawa hourly load shapes derived by Hydro One for the 2006 CAIF were not updated. However, the demand allocators derived by Hydro One for the 2006 CAIF were revised to reflect changes in the relative loads for the classes from 2004 to 2012. This was done by scaling the hourly load profiles of each class on the Hourly Load Shape by Class worksheet of the HONI file to levels consistent with the 2012 load forecast while maintaining the hourly load shapes.

3.1.2 DEMAND ALLOCATORS (HONI FILE)

The demand allocators used in the HOL-2012 CA Model were derived using the same methodology as Hydro One used for the 2006 file; however, they were re-determined

using the forecast 2012 hourly load profiles resulting from the preceding step. Using the 2012 hourly load profiles by class, the 12 monthly coincident and non-coincident peaks for the rate classes were determined on the Hourly Load Shape by Rate Class worksheet. The allocators were then derived as follows.

- The 1, 4 and 12 NCP values for each class were calculated by selecting the peak in the year (1 NCP), summing the four highest monthly peaks (4 NCP) and summing the 12 monthly peaks for each class (12 NCP), respectively.
- The total 1, 4 and 12 NCP values are the totals of the corresponding class NCP values.
- The 1, 4 and 12 CP values for each class were derived by identifying the hour in each month when the coincident peak occurred and then selecting the peak in the year (1 CP), adding the demands during the four highest coincident peak hours (4 CP) and summing the demand for each class during the 12 monthly coincident peak hours (12 CP), respectively.
- The total 1, 4 and 12 CP values are the totals of the corresponding class CP values, which are the values used to identify the relevant coincident peak hours.

3.1.3 2012 DEMAND DATA (HOL-2012 MODEL)

The demand allocators derived in the updated Hydro One file as described in the preceding section were input at the appropriate cells at sheet I8 Demand Data of the 2012 Hydro Ottawa CA Model. However, the Line Transformer and Secondary 1NCP, 4NCP and 12NCP values (rows 57-58, 63-64, 69-70) for GS > 50 are not equal to the full class NCP values since not all GS>50 customers use these facilities. The Line Transformer and Secondary 1NCP, 4NCP and 12NCP values were therefore determined from the full load data NCP values using the ratio of values in the 2008 CA Model.

3.1.4 2012 CUSTOMER DATA (HOL-2012 MODEL)

The 30 year weather normalized kWh by rate class which was an input from the Hydro One file at Sheet I6 Customer Data row 27 in the 2008 CA model was replaced with the 2012 load forecast in the 2012 CA Model.

In addition, the demand data (kW and kWh) in rows 21, 22, 25, and 56 of Sheet I6 Customer Data were replaced with the forecasted values. Row 23 was scaled by the percentage change in row 22.

The 2012 Distribution Revenue in row 29 was derived using the forecast demand (kW and kWh) and customer counts by rate class and the existing 2011 rates, adjusted by a uniform factor to simulate an across the board increase in order to recover the revenue requirement.

4 SUMMARY OF REVENUE TO COST RATIOS

The class revenue-to-cost ratios as determined in the Hydro Ottawa cost allocation models are shown in Table 7, below.

Table 7: Revenue to Cost Ratios

Customer Class	HOL-2008	HOL-2012 At existing rates	HOL-2012	Board Target Range
Residential	92.11	87.43	96.95	85-115
GS < 50 kW	111.76	103.10	114.49	80-120
GS > 50 kW < 1500 kW	101.79	88.76	96.48	80-120
GS > 1500 kW < 5000 kW	155.13	107.33	114.88	80-120
Large Use > 5MW	130.40	97.90	106.73	85-115
Sentinel Lighting	35.74	33.22	34.27	80-120
Street Lighting	57.72	66.14	73.66	70-120
USL	137.11	109.14	121.68	80-120
Back-up / Standby Power	98.28	86.12	146.78	
Total	100.00		100.0	

Note that the total revenue to cost ratio for HOL-2012 at existing rates is less than 100% because it represents the revenue to cost ratios for 2012 at current rates. At proposed rate the total revenue to cost ratio would be 100%. In addition, Hydro Ottawa's proposed rates for 2012 will alter the relative revenue to cost ratios of the classes.

The HOL-2012 ratios (at existing rates) reflect the impact of changes in throughput by class as well as changes in costs from 2008 through the 2012 forecast test year.

The HOL-2012 ratios were based on changes in throughput by class, changes in costs from 2008 through the 2012 forecast test year, as well as a proportional increase to recover the proposed revenue requirement.

Table 8 presents the revenue responsibility (i.e., allocation of the total revenue requirement to the rate classes) in each of the models. This revenue responsibility is presented in both dollar and percentage terms.

Table 8: Revenue Responsibility by Rate Class

Customer Class	HOL-2008		HOL-2012	
	$	%	$	%
Residential	90,239,666	57.59	93,489,363	56.30
GS < 50 kW	18,423,880	11.76	18,798,214	11.32
GS > 50 kW < 1500 kW	34,981,943	22.32	38,372,041	23.11
GS > 1500 kW < 5000 kW	6,084,426	3.88	7,723,123	4.65
Large Use > 5MW	4,054,569	2.59	5,672,915	3.42
Sentinel Lighting	12,795	0.01	10,708	0.01
Street Lighting	954,153	0.61	1,163,707	0.70
USL	485,788	0.31	461,654	0.28
Back-up / Standby Power	1,458,537	0.93	354,502	0.21
Total	156,695,758	100.00	166,046,227	100.00

Ontario Energy Board

2012 COST ALLOCATION INFORMATION FILING

Sheet I1 Utility Information Sheet

Name of LDC:	Hydro Ottawa Limited			
License Number:	ED-2002-0556			
EDR 2006 EB Number:	EB-2005-0381	**Cost Allocation EB Number:**		⟸ drop-down menu
Date of Submission:	June 17, 2011	**Version:**	1.2	

Contact Information

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2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 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 Drop-Down Menu →

Second Run	If desired, provide a summary of this run (40 characters max.)

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular	GS>50 kW < 1500 kW	YES
4	GS> 50-TOU	GS>1500 kW < 5000 kW	YES
5	GS >50-Intermediate		NO
6	Large Use >5MW		YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		YES
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**

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited
EB-2005-0381
June 17, 2011

Sheet I3 Trial Balance Data - Second Run

Instructions:

Step 1: Copy 2006 EDR Trial Balance values (Sheet 2-4, Column P17 to P446) to Column D21 of this worksheet. Use the Edit - *Paste Special - Values* function.

Step 2: Enter the amounts needed to be reclassified to column F.

Step 3: Enter Target Net Income from approved EDR (Sheet 4-1, cell F23)

Step 4: Enter PILs from approved EDR (Sheet 4-2, cell E15)

Step 5: Enter Interest from approved EDR (Sheet 4-1, cell F21)

Step 6: Enter specific service charges offset from approved EDR (Sheet 5-5, cell D19)

Step 7: Enter Transformation Ownership Allowance Credit from approved EDR (Sheet 6-3, cell R120)

Step 8: Enter Low Voltage Wheeling Adjustment Credit from approved EDR (Sheet ADJ 3, cell F46)

Step 9: Enter Revenue Requirement from approved EDR (Sheet 5-1, cell F22)

Step 10: Enter Total Rate Base from approved EDR (Sheet 3-1, cell F21)

Step 11: Enter Directly Allocated amounts into column G.

Approved Target Net Income ($)	$25,961,975			
Approved PILs ($)	$5,950,446			
Approved Interest ($)	$21,116,462			
Approved Specific Service Charges ($)	$3,692,418			
Approved Transformer Ownership Allowance ($)				
Approved Low Voltage Wheeling Adjustment ($)	$0			
Approved Revenue Requirement ($)	$166,046,227	**From this Sheet**	**Differences?**	
Revenue Requirement to be Used in this model ($)	$166,046,227	**$166,046,227**	**Rev Req Matches**	
Approved Rate Base ($)	$677,504,558			
Rate Base to be Used in this model ($)	$677,504,558	**$677,504,558**	**Rate Base Matches**	

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts		Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash		$0				$0
1010	Cash Advances and Working Funds		$0				$0
1020	Interest Special Deposits		$0				$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 Debt--Debit	$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
1475	Past Service Costs - Other Pension Plans	$0			$0
1480	Portfolio Investments - Associated Companies	$0			$0
1485	Investment in Associated Companies - Significant Influence	$0			$0
1490	Investment in Subsidiary Companies	$0			$0
1505	Unrecovered Plant and Regulatory Study Costs	$0			$0
1508	Other Regulatory Assets	$0			$0
1510	Preliminary Survey and Investigation Charges	$0			$0
1515	Emission Allowance Inventory	$0			$0
1516	Emission Allowances Withheld	$0			$0
1518	RCVARetail	$0			$0
1520	Power Purchase Variance Account	$0			$0
1525	Miscellaneous Deferred Debits	$0			$0
1530	Deferred Losses from Disposition of Utility Plant	$0			$0
1540	Unamortized Loss on Reacquired Debt	$0			$0
1545	Development Charge Deposits/ Receivables	$0			$0
1548	RCVASTR	$0			$0
1556	Smart Meters - O&M Variance				$0
1560	Deferred Development Costs	$0			$0
1562	Deferred Payments in Lieu of Taxes	$0			$0
1563	Account 1563 - Deferred PILs Contra Account	$0			$0
1565	Conservation and Demand Management Expenditures and Recoveries	$0			$0
1570	Qualifying Transition Costs	$0			$0
1571	Pre-market Opening Energy Variance	$0			$0
1572	Extraordinary Event Costs	$0			$0
1574	Deferred Rate Impact Amounts	$0			$0
1580	RSVAWMS	$0			$0
1582	RSVAONE-TIME	$0			$0
1584	RSVANW	$0			$0
1586	RSVACN	$0			$0
1588	RSVAPOWER	$0			$0
1590	Recovery of Regulatory Asset Balances	$0			$0
1605	Electric Plant in Service - Control Account	$0			$0
1606	Organization	$0			$0
1608	Franchises and Consents	$0			$0
1610	Miscellaneous Intangible Plant	$0			$0
1615	Land	$0			$0
1616	Land Rights	$0			$0
1620	Buildings and Fixtures	$0			$0
1630	Leasehold Improvements	$0			$0
1635	Boiler Plant Equipment	$0			$0
1640	Engines and Engine-Driven Generators	$0			$0
1645	Turbogenerator Units	$0			$0
1650	Reservoirs, Dams and Waterways	$0			$0
1655	Water Wheels, Turbines and Generators	$0			$0
1660	Roads, Railroads and Bridges	$0			$0
1665	Fuel Holders, Producers and Accessories	$0			$0
1670	Prime Movers	$0			$0
1675	Generators	$0			$0
1680	Accessory Electric Equipment	$0			$0
1685	Miscellaneous Power Plant Equipment	$0			$0
1705	Land	$0			$0
1706	Land Rights	$0			$0
1708	Buildings and Fixtures	$0			$0
1710	Leasehold Improvements	$0			$0
1715	Station Equipment	$0			$0
1720	Towers and Fixtures	$0			$0
1725	Poles and Fixtures	$0			$0
1730	Overhead Conductors and Devices	$0			$0
1735	Underground Conduit	$0			$0
1740	Underground Conductors and Devices	$0			$0
1745	Roads and Trails	$0			$0
1805	Land	$4,445,889			$4,445,889
1806	Land Rights	$2,716,164			$2,716,164
1808	Buildings and Fixtures	$25,402,241			$25,402,241
1810	Leasehold Improvements	$0			$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$79,394,880			$79,394,880
1820	Distribution Station Equipment - Normally Primary below 50 kV	$85,569,636			$85,569,636
1825	Storage Battery Equipment	$0			$0
1830	Poles, Towers and Fixtures	$133,042,873			$133,042,873
1835	Overhead Conductors and Devices	$79,039,737			$79,039,737
1840	Underground Conduit	$185,396,139			$185,396,139
1845	Underground Conductors and Devices	$178,192,775			$178,192,775
1850	Line Transformers	$128,958,122			$128,958,122
1855	Services	$115,396,024			$115,396,024
1860	Meters	$105,923,782			$105,923,782
1865	Other Installations on Customer's Premises	$0			$0
1870	Leased Property on Customer Premises	$0			$0
1875	Street Lighting and Signal Systems	$0			$0

1905	Land	$2,863,045			$2,863,045
1906	Land Rights	$131,740			$131,740
1908	Buildings and Fixtures	$50,288,879			$50,288,879
1910	Leasehold Improvements	$0			$0
1915	Office Furniture and Equipment	$4,362,480			$4,362,480
1920	Computer Equipment - Hardware	$12,441,838			$12,441,838
1925	Computer Software	$77,646,418			$77,646,418
1930	Transportation Equipment	$22,617,698			$22,617,698
1935	Stores Equipment	$216,997			$216,997
1940	Tools, Shop and Garage Equipment	$7,708,204			$7,708,204
1945	Measurement and Testing Equipment	$742,991			$742,991
1950	Power Operated Equipment	$0			$0
1955	Communication Equipment	$2,363,455			$2,363,455
1960	Miscellaneous Equipment	$336,783			$336,783
1965	Water Heater Rental Units	$0			$0
1970	Load Management Controls - Customer Premises	$1,110,953			$1,110,953
1975	Load Management Controls - Utility Premises	$71,915			$71,915
1980	System Supervisory Equipment	$13,844,723			$13,844,723
1985	Sentinel Lighting Rental Units	$0			$0
1990	Other Tangible Property	$0			$0
1995	Contributions and Grants - Credit	($203,323,592)			($203,323,592)
2005	Property Under Capital Leases	$0			$0
2010	Electric Plant Purchased or Sold	$0			$0
2020	Experimental Electric Plant Unclassified	$0			$0
2030	Electric Plant and Equipment Leased to Others	$0			$0
2040	Electric Plant Held for Future Use	$0			$0
2050	Completed Construction Not Classified--Electric	$0			$0
2055	Construction Work in Progress--Electric	$0			$0
2060	Electric Plant Acquisition Adjustment	$0			$0
2065	Other Electric Plant Adjustment	$0			$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	($545,369,067)			($545,369,067)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				$0
2160	Accumulated Amortization of Other Utility Plant				$0
2180	Accumulated Amortization of Non-Utility Property				$0
2205	Accounts Payable				$0
2208	Customer Credit Balances				$0
2210	Current Portion of Customer Deposits				$0
2215	Dividends Declared				$0
2220	Miscellaneous Current and Accrued Liabilities				$0
2225	Notes and Loans Payable				$0
2240	Accounts Payable to Associated Companies				$0
2242	Notes Payable to Associated Companies				$0
2250	Debt Retirement Charges(DRC) Payable				$0
2252	Transmission Charges Payable				$0
2254	Electrical Safety Authority Fees Payable				$0
2256	Independent Market Operator Fees and Penalties Payable				$0
2260	Current Portion of Long Term Debt				$0
2262	Ontario Hydro Debt - Current Portion				$0
2264	Pensions and Employee Benefits - Current Portion				$0
2268	Accrued Interest on Long Term Debt				$0
2270	Matured Long Term Debt				$0
2272	Matured Interest on Long Term Debt				$0
2285	Obligations Under Capital Leases--Current				$0
2290	Commodity Taxes				$0
2292	Payroll Deductions / Expenses Payable				$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				$0
2296	Future Income Taxes - Current				$0
2305	Accumulated Provision for Injuries and Damages				$0
2306	Employee Future Benefits				$0
2308	Other Pensions - Past Service Liability				$0
2310	Vested Sick Leave Liability				$0
2315	Accumulated Provision for Rate Refunds				$0
2320	Other Miscellaneous Non-Current Liabilities				$0
2325	Obligations Under Capital Lease--Non-Current				$0
2330	Development Charge Fund				$0
2335	Long Term Customer Deposits				$0
2340	Collateral Funds Liability				$0
2345	Unamortized Premium on Long Term Debt				$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				$0
2350	Future Income Tax - Non-Current				$0
2405	Other Regulatory Liabilities				$0
2410	Deferred Gains from Disposition of Utility Plant				$0
2415	Unamortized Gain on Reacquired Debt				$0
2425	Other Deferred Credits				$0
2435	Accrued Rate-Payer Benefit				$0
2505	Debentures Outstanding - Long Term Portion				$0
2510	Debenture Advances				$0
2515	Reacquired Bonds				$0
2520	Other Long Term Debt				$0
2525	Term Bank Loans - Long Term Portion				$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion				$0
2550	Advances from Associated Companies				$0
3005	Common Shares Issued				$0

3008	Preference Shares Issued				$0
3010	Contributed Surplus				$0
3020	Donations Received				$0
3022	Development Charges Transferred to Equity				$0
3026	Capital Stock Held in Treasury				$0
3030	Miscellaneous Paid-In Capital				$0
3035	Installments Received on Capital Stock				$0
3040	Appropriated Retained Earnings				$0
3045	Unappropriated Retained Earnings				$0
3046	Balance Transferred From Income		$0	$0	($25,961,975)
3047	Appropriations of Retained Earnings - Current Period				$0
3048	Dividends Payable-Preference Shares				$0
3049	Dividends Payable-Common Shares				$0
3055	Adjustment to Retained Earnings				$0
3065	Unappropriated Undistributed Subsidiary Earnings				$0
4006	Residential Energy Sales				$0
4010	Commercial Energy Sales				$0
4015	Industrial Energy Sales				$0
4020	Energy Sales to Large Users				$0
4025	Street Lighting Energy Sales				$0
4030	Sentinel Lighting Energy Sales				$0
4035	General Energy Sales				$0
4040	Other Energy Sales to Public Authorities				$0
4045	Energy Sales to Railroads and Railways				$0
4050	Revenue Adjustment				$0
4055	Energy Sales for Resale				$0
4060	Interdepartmental Energy Sales				$0
4062	Billed WMS				$0
4064	Billed-One-Time				$0
4066	Billed NW				$0
4068	Billed CN				$0
4080	Distribution Services Revenue	($820,000)	$820,000		($157,028,997)
4082	Retail Services Revenues	($325,000)	($820,000)		($1,145,000)
4084	Service Transaction Requests (STR) Revenues	($12,000)			($12,000)
4090	Electric Services Incidental to Energy Sales	$0			$0
4105	Transmission Charges Revenue	$0			$0
4110	Transmission Services Revenue	$0			$0
4205	Interdepartmental Rents	$0			$0
4210	Rent from Electric Property	$0			$0
4215	Other Utility Operating Income	$0			$0
4220	Other Electric Revenues	$0			$0
4225	Late Payment Charges	($1,326,000)			($1,326,000)
4230	Sales of Water and Water Power	$0			$0
4235	Miscellaneous Service Revenues	($3,692,418)	$3,692,418		($3,692,418)
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	($1,412,696)			($1,412,696)
4320	Expenses of Electric Plant Leased to Others	$0			$0
4325	Revenues from Merchandise, Jobbing, Etc.	($3,758,730)			($3,758,730)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$2,474,796			$2,474,796
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	($55,250)			($55,250)
4360	Loss on Disposition of Utility and Other Property	$0			$0
4365	Gains from Disposition of Allowances for Emission	$0			$0
4370	Losses from Disposition of Allowances for Emission	$0			$0
4375	Revenues from Non-Utility Operations	($17,755,700)			($17,755,700)
4380	Expenses of Non-Utility Operations	$17,755,700			$17,755,700
4385	Non-Utility Rental Income	$187,604			$187,604
4390	Miscellaneous Non-Operating Income	$0			$0
4395	Rate-Payer Benefit Including Interest	$0			$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0			$0
4405	Interest and Dividend Income	($98,440)	$0		($98,440)
4415	Equity in Earnings of Subsidiary Companies	$0			$0
4505	Operation Supervision and Engineering	$0			$0
4510	Fuel	$0			$0
4515	Steam Expense	$0			$0
4520	Steam From Other Sources	$0			$0
4525	Steam Transferred--Credit	$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 Generators	$0			$0
4635	Maintenance of Generating and Electric Plant	$0			$0

4640	Maintenance of Miscellaneous Power Generation Plant	$0			$0
4705	Power Purchased	$680,575,967			$680,575,967
4708	Charges-WMS				$0
4710	Cost of Power Adjustments				$0
4712	Charges-One-Time				$0
4714	Charges-NW				$0
4715	System Control and Load Dispatching				$0
4716	Charges-CN				$0
4720	Other Expenses				$0
4725	Competition Transition Expense				$0
4730	Rural Rate Assistance Expense				$0
4805	Operation Supervision and Engineering				$0
4810	Load Dispatching				$0
4815	Station Buildings and Fixtures Expenses				$0
4820	Transformer Station Equipment - Operating Labour				$0
4825	Transformer Station Equipment - Operating Supplies and Expense				$0
4830	Overhead Line Expenses				$0
4835	Underground Line Expenses				$0
4840	Transmission of Electricity by Others				$0
4845	Miscellaneous Transmission Expense				$0
4850	Rents				$0
4905	Maintenance Supervision and Engineering				$0
4910	Maintenance of Transformer Station Buildings and Fixtures				$0
4916	Maintenance of Transformer Station Equipment				$0
4930	Maintenance of Towers, Poles and Fixtures				$0
4935	Maintenance of Overhead Conductors and Devices				$0
4940	Maintenance of Overhead Lines - Right of Way				$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				$0
4960	Maintenance of Underground Lines				$0
4965	Maintenance of Miscellaneous Transmission Plant				$0
5005	Operation Supervision and Engineering	$0			$0
5010	Load Dispatching	$3,762,164			$3,762,164
5012	Station Buildings and Fixtures Expense	$717,818			$717,818
5014	Transformer Station Equipment - Operation Labour	$156,056			$156,056
5015	Transformer Station Equipment - Operation Supplies and Expenses	$33,351			$33,351
5016	Distribution Station Equipment - Operation Labour	$527,212			$527,212
5017	Distribution Station Equipment - Operation Supplies and Expenses	$86,513			$86,513
5020	Overhead Distribution Lines and Feeders - Operation Labour	$475,396			$475,396
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$96,563			$96,563
5030	Overhead Subtransmission Feeders - Operation				$0
5035	Overhead Distribution Transformers- Operation	$19,441	$0		$19,441
5040	Underground Distribution Lines and Feeders - Operation Labour	$462,525			$462,525
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$1,489,863			$1,489,863
5050	Underground Subtransmission Feeders - Operation				$0
5055	Underground Distribution Transformers - Operation	$843	$0		$843
5060	Street Lighting and Signal System Expense				$0
5065	Meter Expense	$1,116,453			$1,116,453
5070	Customer Premises - Operation Labour				$0
5075	Customer Premises - Materials and Expenses				$0
5085	Miscellaneous Distribution Expense	$2,939,124			$2,939,124
5090	Underground Distribution Lines and Feeders - Rental Paid				$0
5095	Overhead Distribution Lines and Feeders - Rental Paid				$0
5096	Other Rent				$0
5105	Maintenance Supervision and Engineering				$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations				$0
5112	Maintenance of Transformer Station Equipment	$165,994			$165,994
5114	Maintenance of Distribution Station Equipment	$917,723			$917,723
5120	Maintenance of Poles, Towers and Fixtures	$231,310			$231,310
5125	Maintenance of Overhead Conductors and Devices	$812,091			$812,091
5130	Maintenance of Overhead Services	$534,097			$534,097
5135	Overhead Distribution Lines and Feeders - Right of Way	$2,724,551			$2,724,551
5145	Maintenance of Underground Conduit	$8,730			$8,730
5150	Maintenance of Underground Conductors and Devices	$1,445,307			$1,445,307
5155	Maintenance of Underground Services	$257,930			$257,930
5160	Maintenance of Line Transformers	$653,280	$0		$653,280
5165	Maintenance of Street Lighting and Signal Systems				$0
5170	Sentinel Lights - Labour				$0
5172	Sentinel Lights - Materials and Expenses				$0
5175	Maintenance of Meters	$1,523,535			$1,523,535
5178	Customer Installations Expenses- Leased Property				$0
5185	Water Heater Rentals - Labour				$0
5186	Water Heater Rentals - Materials and Expenses				$0
5190	Water Heater Controls - Labour				$0
5192	Water Heater Controls - Materials and Expenses				$0

5195	Maintenance of Other Installations on Customer Premises				$0
5205	Purchase of Transmission and System Services				$0
5210	Transmission Charges				$0
5215	Transmission Charges Recovered				$0
5305	Supervision				$0
5310	Meter Reading Expense	$1,556,256			$1,556,256
5315	Customer Billing	$7,332,871			$7,332,871
5320	Collecting	$2,134,783			$2,134,783
5325	Collecting- Cash Over and Short				$0
5330	Collection Charges				$0
5335	Bad Debt Expense	$1,061,700			$1,061,700
5340	Miscellaneous Customer Accounts Expenses				$0
5405	Supervision				$0
5410	Community Relations - Sundry	$6,727,367			$6,727,367
5415	Energy Conservation	$0			$0
5420	Community Safety Program				$0
5425	Miscellaneous Customer Service and Informational Expenses				$0
5505	Supervision				$0
5510	Demonstrating and Selling Expense	$184,305			$184,305
5515	Advertising Expense				$0
5520	Miscellaneous Sales Expense				$0
5605	Executive Salaries and Expenses	$3,083,243			$3,083,243
5610	Management Salaries and Expenses	$8,951,189			$8,951,189
5615	General Administrative Salaries and Expenses	$941,222			$941,222
5620	Office Supplies and Expenses	$2,900,322			$2,900,322
5625	Administrative Expense Transferred Credit	($4,689,137)			($4,689,137)
5630	Outside Services Employed	$1,767,285			$1,767,285
5635	Property Insurance	$645,957			$645,957
5640	Injuries and Damages	$790,941			$790,941
5645	Employee Pensions and Benefits	$728,000			$728,000
5650	Franchise Requirements				$0
5655	Regulatory Expenses	$1,298,157			$1,298,157
5660	General Advertising Expenses				$0
5665	Miscellaneous General Expenses	$2,440,865	$0		$2,440,865
5670	Rent				$0
5675	Maintenance of General Plant	$4,704,837			$4,704,837
5680	Electrical Safety Authority Fees				$0
5685	Independent Market Operator Fees and Penalties				$0
5705	Amortization Expense - Property, Plant, and Equipment	$47,319,803			$47,319,803
5710	Amortization of Limited Term Electric Plant				$0
5715	Amortization of Intangibles and Other Electric Plant				$0
5720	Amortization of Electric Plant Acquisition Adjustments				$0
5725	Miscellaneous Amortization	$11,485			$11,485
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				$0
5735	Amortization of Deferred Development Costs				$0
5740	Amortization of Deferred Charges				$0
6005	Interest on Long Term Debt	$19,789,275	($19,789,275)	$0	$21,116,462
6010	Amortization of Debt Discount and Expense				$0
6015	Amortization of Premium on Debt Credit				$0
6020	Amortization of Loss on Reacquired Debt				$0
6025	Amortization of Gain on Reacquired Debt--Credit				$0
6030	Interest on Debt to Associated Companies				$0
6035	Other Interest Expense	$177,260			$177,260
6040	Allowance for Borrowed Funds Used During Construction--Credit				$0
6042	Allowance For Other Funds Used During Construction	($1,039,491)			($1,039,491)
6045	Interest Expense on Capital Lease Obligations				$0
6105	Taxes Other Than Income Taxes	$1,806,109			$1,806,109
6110	Income Taxes	$0	$0	$0	$5,950,446
6115	Provision for Future Income Taxes	$0			$0
6205	Donations	$173,400			$173,400
6210	Life Insurance	$0			$0
6215	Penalties				$0
6225	Other Deductions				$0
6305	Extraordinary Income				$0
6310	Extraordinary Deductions				$0
6315	Income Taxes, Extraordinary Items				$0
6405	Discontinues Operations - Income/ Gains				$0
6410	Discontinued Operations - Deductions/ Losses				$0
6415	Income Taxes, Discontinued Operations				$0

$0

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

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet 14 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	$571,533,719

RATE BASE AND DISTRIBUTION ASSETS

		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											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	$4,445,889		($4,445,889)	-									
1805-1	Land Station >50 kV		5.80%	$257,862	257,862					257,862				
1805-2	Land Station <50 kV		94.20%	$4,188,028	4,188,028					4,188,028				
1806	Land Rights	$2,716,164		($2,716,164)	-			$0						
1806-1	Land Rights Station >50 kV		0.00%	$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$2,716,164	2,716,164			($976,725)		1,739,439	$46,244			
1808	Buildings and Fixtures	$25,402,241		($25,402,241)	-	$0	$0							
1808-1	Buildings and Fixtures > 50 kV		14.00%	$3,556,314	3,556,314			($616,440)		2,939,874	$64,589			
1808-2	Buildings and Fixtures < 50 KV		86.00%	$21,845,927	21,845,927			($3,786,700)		18,059,227	$396,760			
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV		0.00%	$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$79,394,880		$0	79,394,880	($803,908)	$171,774	($14,741,845)		64,020,901	$1,972,512			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$85,569,636		($85,569,636)	-									
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		92.00%	$78,724,065	78,724,065	($1,048,153)	$169,328	($30,249,199)		47,596,041	$2,201,990			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		8.00%	$6,845,571	6,845,571	($91,144)	$14,724	($2,630,365)		4,138,786	$191,477			
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV		0.00%	$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$133,042,873		($133,042,873)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		70.00%	$93,130,011	93,130,011	($8,072,324)	$1,087,765	($46,979,574)		39,165,878	$3,065,454			
1830-5	Poles, Towers and Fixtures - Secondary		30.00%	$39,912,862	39,912,862	($3,459,568)	$466,185	($20,134,103)		16,785,376	$1,313,766			
1835	Overhead Conductors and Devices	$79,039,737		($79,039,737)	-									

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited
EB-2005-0381
June 17, 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	$571,533,719

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											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
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		0.00%	$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		100.00%	$79,039,737	79,039,737	($15,947,248)	$8,480,947	($28,090,774)	$0	43,482,662	$2,122,004			
1835-5	Overhead Conductors and Devices - Secondary		0.00%	$0	-					-				
1840	Underground Conduit	$185,396,139		($185,396,139)	-									
1840-3	Underground Conduit - Bulk Delivery		0.00%	$0	-					-				
1840-4	Underground Conduit - Primary		71.00%	$131,631,259	131,631,259	($23,326,235)	$4,369,370	($75,787,816)		36,886,577	$4,245,368			
1840-5	Underground Conduit - Secondary		29.00%	$53,764,880	53,764,880	($9,527,617)	$1,784,672	($30,955,587)		15,066,349	$1,734,023			
1845	Underground Conductors and Devices	$178,192,775		($178,192,775)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	$0	-					-				
1845-4	Underground Conductors and Devices - Primary		100.00%	$178,192,775	178,192,775	($41,340,715)	$7,138,233	($82,390,453)	$0	61,599,840	$3,719,004			
1845-5	Underground Conductors and Devices - Secondary		0.00%	$0	-					-				
1850	Line Transformers	$128,958,122		$0	128,958,122	($43,727,462)	$7,655,284	($53,127,717)		39,758,227	$3,458,820			
1855	Services	$115,396,024		$0	115,396,024	($45,061,898)	$8,850,181	($37,338,063)		41,846,244	$2,820,963			
1860	Meters	$105,923,782		$0	105,923,782	($4,406,008)	$711,874	($56,746,864)		45,482,784	$6,747,970			
	Total	**$1,123,478,261**		**$0**	**$1,123,478,261**	**($196,812,280)**	**$40,900,337**	**($484,552,224)**	**$0**	**483,014,093**	**$34,100,944**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$1,123,478,261**												

	5705	5710	5715	5720

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited
EB-2005-0381
June 17, 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	$571,533,719

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											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
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets 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
1905	Land	$2,863,045			2,863,045					$ 2,863,045				
1906	Land Rights	$131,740			131,740			($104,431)		$ 27,309	$824			
1908	Buildings and Fixtures	$50,288,879			50,288,879	($828,529)	$328,387	($13,837,817)		$ 35,950,920	$960,361			
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$4,362,480			4,362,480	($596,449)	$611,319	($2,947,601)		$ 1,429,749	$274,544			
1920	Computer Equipment - Hardware	$12,441,838			12,441,838	($4,116,072)	$4,115,895	($9,469,684)		$ 2,971,977	$1,167,856			
1925	Computer Software	$77,646,418			77,646,418	($275,059)	$275,059	($52,948,441)		$ 24,697,977	$6,917,757			
1930	Transportation Equipment	$22,617,698			22,617,698			($15,769,954)		$ 6,847,744	$1,960,167			
1935	Stores Equipment	$216,997			216,997			($194,471)		$ 22,526	$16,739			
1940	Tools, Shop and Garage Equipment	$7,708,204			7,708,204	($31,955)	$31,955	($4,216,198)		$ 3,492,006	$688,353			
1945	Measurement and Testing Equipment	$742,991			742,991			($668,491)		$ 74,501	$37,133			
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$2,363,455			2,363,455	($243,061)	$241,307	($1,180,806)		$ 1,180,895	$195,978			
1960	Miscellaneous Equipment	$336,783			336,783			($80,940.77)		$ 255,843	$33,584			
1970	Load Management Controls - Customer Premises	$1,110,953			1,110,953			($401,646)		$ 709,307	$108,488			
1975	Load Management Controls - Utility Premises	$71,915			71,915			($43,161)		$ 28,755	$7,208			
1980	System Supervisory Equipment	$13,844,723			13,844,723	($420,187)	$267,923	($5,725,383)		$ 7,967,075	$849,867			
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	$0			-					$ -				
2010	Electric Plant Purchased or Sold	$0			-					$ -				
	Total	$196,748,118		$0	$196,748,118	($6,511,312)	$5,871,844	($107,589,024)	$0	$88,519,627	$13,218,859	$0	$0	$0
	SUB TOTAL from I3	$196,748,118												
	I3 Directly Allocated	$0												
	Grand Total	$1,320,226,379		$0	$1,320,226,379	($203,323,592)	$46,772,181	($592,141,248)	$0	$571,533,720	$47,319,803	$0	$0	$0

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet 14 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	$571,533,719

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

EXPENSE ITEMS

											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**	
To be Prorated															
1995	Contributed Capital - 1995	($203,323,592)				$203,323,592	Balanced								
2105	Accumulated Depreciation - 2105	($545,369,067)						$545,369,067	Balanced						
2120	Accumulated Depreciation - 2120	$0							$0	Balanced					
	Total	**($748,692,659)**													
	Net Assets	**$571,533,720**	**Net Fixed Assets Match EDR**												
Amortization Expenses															
5705	Amortization Expense - Property, Plant, and Equipment	$47,319,803									($47,319,803)	Balanced			
5710	Amortization of Limited Term Electric Plant	$0										$0	Balanced		
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced	
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0	Balanced
	Total Amortization Expense	**$47,319,803**													

Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where Distribution Lines Exist	4100
Deemed Equity Component of Rate Base (%)	40%

	1	2	3	4	6	7	8	9	11
	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)	$9.96	$16.18	$252.63	$4,040.75	$14,671.24	$0.49	$1.89	$4.04	$108.02
Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)	1.42	1.42	1.42	1.42	1.42				

Instructions (Cont'd):

Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)

Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet I6 Customer Data Worksheet - Second Run

Total kWhs	7,656,279,506

Total kWs	10,498,730

Total Approved Distribution Revenue ($)	$157,028,997

			1	2	3	4	6	7	8	9	11
	ID	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
Billing Data											
kWh from approved EDR model, Sheet 7-1, Col M	**CEN**	7,656,279,506	2,267,464,056	760,702,061	3,007,654,555	791,989,194	665,596,440	40,737,130	79,553	17,184,348	104,872,169
kW from approved EDR model, Sheet 7-1, Col S	**CDEM**	10,498,730	-	-	7,383,308	1,635,443	1,187,623	121,500	221		170,635
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		2,580,147			1,853,320	345,685	296,907				84,235
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**	7,656,279,506	2,267,464,056	760,702,061	3,007,654,555	791,989,194	665,596,440	40,737,130	79,553	17,184,348	104,872,169
kWh - 30 year weather normalized amount		7,656,279,506	2,267,464,056	760,702,061	3,007,654,555	791,989,194	665,596,440	40,737,130	79,553	17,184,348	104,872,169
Requested Distribution Rev	**CREV**	$157,028,997	$84,804,198	$20,400,481	$35,371,653	$8,639,388	$5,911,954	$834,091	$3,368	$551,530	$512,334
Bad Debt 3 Year Historical Average from Approved EDR Model	**BDHA**	$2,000,008	$1,354,005	$422,002	$150,001	$74,000	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	**LPHA**	$1,600,000	$897,600	$246,400	$366,400	$70,400	$19,200				
Weighting Factor - Services			1.0	2.0	10.0	10.0	30.0	1.0	1.0	1.0	10.0
Weighting Factor - Billings			1.0	2.0	7.0	7.0	15.0	1.0	0.1	5.0	7.0
Number of Bills	**CNB**	1,879,140	1,695,888	141,816	39,696	780	144	180	492	120	24
Number of Connections (Unmetered)	**CCON**	6,878						3,703	82	3,093	

Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	**CCA**	309,768	282,648	23,636	3,308	65	12	15	82		2
Bulk Customer Base	**CCB**	-									
Primary Customer Base	**CCP**	309,768	282,648	23,636	3,308	65	12	15	82		2
Line Transformer Customer Base	**CCLT**	309,689	282,648	23,636	3,308			15	82		
Secondary Customer Base	**CCS**	306,381	282,648	23,636				15	82		
Weighted - Services	**CWCS**	336,798	282,648	47,272	-	-	-	3,703	82	3,093	-
Weighted Meter -Capital	**CWMC**	49,991,094	36,904,915	6,686,312	5,614,311	650,000	120,000	-	-	-	15,556
Weighted Meter Reading	**CWMR**	9,742,076	7,502,585	1,050,217	1,050,115	114,179	21,862	-	-	-	3,117
Weighted Bills	**CWNB**	2,266,009	1,695,888	283,632	277,872	5,460	2,160	180	49	600	168
Data Mismatch Analysis											
Revenue with 30 year weather normalized kWh		155,965,133	84,804,198	20,400,481	35,371,653	8,639,388	5,911,954	834,091	3,368	-	-

Weather Normalized Data from Hydro

	Total	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
kWh - 30 year weather normalized amount	7,656,279,506	2,267,464,056	760,702,061	3,007,654,555	791,989,194	665,596,440	40,737,130	79,553	17,184,348	104,872,169
2006 EDR Distribution Loss Factor		1.0380	1.0380	1.0380	1.0380	1.0380	1.0380	1.0380	1.0380	1.0380

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E						-	-	-		
Sheet ADJ5 rows 26 - 32, column F						-	-	-		
Sheet ADJ5 rows 26 - 32, column G						-	-	-		
	2,000,008	**1,354,005**	**422,002**	**150,001**	**74,000**	**-**	**-**	**-**	**-**	**-**
		67.70%	21.10%	7.50%	3.70%					

2012 COST ALLOCATION INFORMATION FILING

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Sheet I7.1 Meter Capital Worksheet - Second Run

		Residential			GS <50			GS>50 kW < 1500 kW		
		1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			73.82%			13%			11%
	Cost Relative to Residential Average Cost			1.00			2.17			13.00
	Total	282648	36904915.24	130.5684641	23636	6686311.762	282.8867728	3308	5614311.305	1697.192051
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	88	21,085	1855492.929		0	0			0	
Single Phase 200 Amp - Rural	164		0		0	0			0	
Central Meter	250		0			0			0	
Network Meter (Costs to be updated)	225		0			0			0	
Three-phase - No demand	381		0		9,465	3606267.494			0	
Smart Meters	134	261,563	35049422.31		11,468	1536689.654			0	
Demand without IT (usually three-phase)	381		0			0		2,855	1087891.402	
Demand with IT	3,000		0			0			0	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0	
Demand with IT and Interval Capability - Primary	10,000		0			0		453	4526419.903	
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0			0	
LDC Specific 1	571		0		2,703	1543354.614			0	
LDC Specific 2			0			0			0	
LDC Specific 3			0			0			0	

		GS>1500 kW < 5000 kW			Large Use >5MW			Street Light		
		1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			1%			0%			0%
	Cost Relative to Residential Average Cost			76.59			76.59			-
	Total	65	650000	10000	12	120000	10000	0	0	-
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	88		0			0			0	
Single Phase 200 Amp - Rural	164		0			0			0	
Central Meter	250		0			0			0	
Network Meter (Costs to be updated)	225		0			0			0	
Three-phase - No demand	381		0			0			0	
Smart Meters	134		0			0			0	
Demand without IT (usually three-phase)	381		0			0			0	
Demand with IT	3,000		0			0			0	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0	
Demand with IT and Interval Capability - Primary	10,000	65	650000		12	120000			0	
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0			0	
LDC Specific 1	571		0			0			0	
LDC Specific 2			0			0			0	
LDC Specific 3			0			0			0	

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Sheet I7.1 Meter Capital Wor

		Sentinel			Unmetered Scattered Load			Back-up/Standby Power		
		1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			0%			0%			0%
	Cost Relative to Residential Average Cost			-			-			76.59
	Total	0	0	-	0	0	-	1.555555556	15555.55556	10000
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	88		0			0			0	
Single Phase 200 Amp - Rural	164		0			0			0	
Central Meter	250		0			0			0	
Network Meter (Costs to be updated)	225		0			0			0	
Three-phase - No demand	381		0			0			0	
Smart Meters	134		0			0			0	
Demand without IT (usually three-phase)	381		0			0			0	
Demand with IT	3,000		0			0			0	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0	
Demand with IT and Interval Capability - Primary	10,000		0		0	0		2	15555.55556	
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0			0	
LDC Specific 1	571		0			0			0	
LDC Specific 2			0			0			0	
LDC Specific 3			0			0			0	

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Sheet I7.1 Meter Capital Wor

		TOTAL		
		1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			100%
	Cost Relative to Residential Average Cost			1.24
	Total	309670.5556	49991093.86	161.433152
Meter Types	Cost per Meter (Installed)			
Single Phase 200 Amp - Urban	88	21,085	1855492.929	
Single Phase 200 Amp - Rural	164	0	0	
Central Meter	250	0	0	
Network Meter (Costs to be updated)	225	0	0	
Three-phase - No demand	381	9,465	3606267.494	
Smart Meters	134	273,031	36586111.97	
Demand without IT (usually three-phase)	381	2,855	1087891.402	
Demand with IT	3,000	0	0	
Demand with IT and Interval Capability - Secondary	2,300	0	0	
Demand with IT and Interval Capability - Primary	10,000	531	5311975.458	
Demand with IT and Interval Capability -Special (WMP)	40,000	0	0	
LDC Specific 1	571	2,703	1543354.614	
LDC Specific 2		0	0	
LDC Specific 3		0	0	

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Sheet I7.2 Meter Reading Worksheet - Second Run

Weighting Factors based on Contractor Pricing

Description			1			2			3		
			Residential			GS <50			GS>50 kW < 1500 kW		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				77.01%			10.78%			10.78%
	Cost Relative to Residential Average Cost				1.00			3.69			72.26
	Total		3,457,493	7,502,585	2.17	131,277	1,050,217	8.00	6,697	1,050,115	156.80
	Factor										
Residential - Urban - Outside		1.00	2,799,956	2,799,956			0			0	
Residential - Urban - Outside with other services		1.00		0			0			0	
Residential - Urban - Inside		6.00	562,862	3,377,173			0			0	
Residential - Urban - Inside - with other services		1.00		0			0			0	
Residential - Rural - Outside		14.00	94,676	1,325,457			0			0	
Residential - Rural - Outside with other services		2.00		0			0			0	
LDC Specific 1				0			0			0	
LDC Specific 2				0			0			0	
GS - Walking		8.00		0		131,277	1,050,217			0	
GS - Walking - with other services		3.00		0			0			0	
GS - Vehicle with other services --- TOU Read		14.00		0		0	0		447	6,253	
GS - Vehicle with other services		3.00		0			0			0	
LDC Specific 3				0			0			0	
LDC Specific 4		0.00		0			0			0	
Interval		167.00		0			0		6,251	1,043,863	
LDC Specific 5				0			0			0	
LDC Specific 6				0			0			0	

Meter Reading Costs

Model Defaults

Based on Contractor Pricing
August 2005 Data

Description	Combined Relativity	Relativity	Winter Relativity	Relativity	Recalculated
Residential - Urban - Ou	**1.00**	**1.00**	**1.00**	**1.00**	1.00
Residential - Urban - Ou	**0.74**				1.00
Residential - Urban - Ins	**1.32**	**2.18**	**1.97**	**1.77**	2.00
Residential - Urban - Ins	**1.05**				1.00
Residential - Rural - Out	**3.08**	**3.43**	**3.26**		3.00
Residential - Rural - Out	**1.97**				2.00
Residential with vehicle				**2.67**	3.00
GS - Walking	**1.53**				2.00
GS - Walking - With Wa	**1.26**	**3.57**	**3.14**		3.00
GS - Vehicle	**3.21**				3.00
GS - Vehicle With Wate	**2.63**			**3.33**	3.00
Interval	**48.68**				49.00
Time of Use Read -- ignore		**3.57**	**3.38**		3.00
Special Reads -- ignore let misc charges pick up the difference				**8.14**	8.14

Weighting Factors based on Contractor Pricing

Description			4			6			7			8		
			GS>1500 kW < 5000 kW			Large Use >5MW			Street Light			Sentinel		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				1.17%			0.22%			0.00%			0.00%
	Cost Relative to Residential Average Cost				76.96			76.96			0.00			0.00
	Total		684	114,179	167.00	131	21,862	167.00	-	-	0	-	-	0
	Factor													
Residential - Urban - Outside		1.00		0			0			0			0	
Residential - Urban - Outside with other services		1.00		0			0			0			0	
Residential - Urban - Inside		6.00		0			0			0			0	
Residential - Urban - Inside - with other services		1.00		0			0			0			0	
Residential - Rural - Outside		14.00		0			0			0			0	
Residential - Rural - Outside with other services		2.00		0			0			0			0	
LDC Specific 1				0			0			0			0	
LDC Specific 2				0			0			0			0	
GS - Walking		8.00		0			0			0			0	
GS - Walking - with other services		3.00		0			0			0			0	
GS - Vehicle with other services --- TOU Read		14.00		0			0			0			0	
GS - Vehicle with other services		3.00		0			0			0			0	
LDC Specific 3				0			0			0			0	
LDC Specific 4		0.00		0			0			0			0	
Interval		167.00	684	114,179		131	21,862			0			0	
LDC Specific 5				0			0			0			0	
LDC Specific 6				0			0			0			0	

Weighting Factors based on Contractor Pricing

Description			9			11					
			Unmetered Scattered Load			Back-up/Standby Power			TOTAL		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				0.00%			0.03%			100.00%
	Cost Relative to Residential Average Cost				0.00			76.96			307.83
	Total		-	-	0	19	3,117	167.00	3,596,301	9,742,076	668
		Factor									
Residential - Urban - Outside		1.00		0			0		2,799,956	2,799,956	
Residential - Urban - Outside with other services		1.00		0			0		-	-	
Residential - Urban - Inside		6.00		0			0		562,862	3,377,173	
Residential - Urban - Inside - with other services		1.00		0			0		-	-	
Residential - Rural - Outside		14.00		0			0		94,676	1,325,457	
Residential - Rural - Outside with other services		2.00		0			0		-	-	
LDC Specific 1				0			0		-	-	
LDC Specific 2				0			0		-	-	
GS - Walking		8.00		0			0		131,277	1,050,217	
GS - Walking - with other services		3.00		0			0		-	-	
GS - Vehicle with other services --- TOU Read		14.00		0			0		447	6,253	
GS - Vehicle with other services		3.00		0			0		-	-	
LDC Specific 3				0			0		-	-	
LDC Specific 4		0.00		0			0		-	-	
Interval		167.00		0		19	3,117		7,084	1,183,020	
LDC Specific 5				0			0		-	-	
LDC Specific 6				0			0		-	-	

2012 COST ALLOCATION INFORMATION FILING

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Sheet I8 Demand Data Worksheet - Second Run

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	267,568	88,859	30,607	101,474	25,628	19,494	-	-	303	1,202
Bulk Delivery CP	BCP1	-	-	-	-	-	-	-	-	-	-
Total Sytem CP	DCP1	1,408,253	467,680	161,092	534,075	134,883	102,601	-	-	1,594	6,328
4 CP											
Transformation CP	TCP4	1,048,167	364,866	111,452	403,695	91,516	69,424	1,692	3	1,267	4,253
Bulk Delivery CP	BCP4	-	-	-	-	-	-	-	-	-	-
Total Sytem CP	DCP4	5,516,666	1,920,346	586,589	2,124,712	481,662	365,391	8,903	14	6,667	22,382
12 CP											
Transformation CP	TCP12	2,869,260	997,597	287,214	1,111,426	251,584	195,132	10,460	18	4,071	11,757
Bulk Delivery CP	BCP12	-	-	-	-	-	-	-	-	-	-
Total Sytem CP	DCP12	15,101,370	5,250,511	1,511,655	5,849,611	1,324,126	1,027,012	55,053	96	21,428	61,878

NON CO_INCIDENT PEAK											
1 NCP											
Classification NCP from Load Data Provider	DNCP1	1,560,758	537,904	165,711	572,593	148,346	113,123	14,199	26	2,149	6,707
Primary NCP	PNCP1	1,560,758	537,904	165,711	572,593	148,346	113,123	14,199	26	2,149	6,707
Line Transformer NCP	LTNCP1	1,340,542	537,904	165,711	498,156	65,272	53,168	14,199	26	2,149	3,957
Secondary NCP	SNCP1	1,006,286	537,904	165,711	286,297	-	-	14,199	26	2,149	-
4 NCP											
Classification NCP from Load Data Provider	DNCP4	6,100,650	2,118,500	636,235	2,244,095	576,673	435,863	54,879	100	8,447	25,858
Primary NCP	PNCP4	6,100,650	2,118,500	636,235	2,244,095	576,673	435,863	54,879	100	8,447	25,858
Line Transformer NCP	LTNCP4	5,282,521	2,118,500	636,235	1,990,512	253,736	204,856	54,879	100	8,447	15,256
Secondary NCP	SNCP4	3,940,209	2,118,500	636,235	1,122,048	-	-	54,879	100	8,447	-
12 NCP											
Classification NCP from Load Data Provider	DNCP12	16,788,111	5,849,367	1,715,438	6,273,215	1,551,770	1,172,227	133,383	242	24,332	68,137
Primary NCP	PNCP12	16,788,111	5,849,367	1,715,438	6,273,215	1,551,770	1,172,227	133,383	242	24,332	68,137
Line Transformer NCP	LTNCP12	14,454,385	5,849,367	1,715,438	5,457,697	682,779	550,947	133,383	242	24,332	40,201
Secondary NCP	SNCP12	10,859,370	5,849,367	1,715,438	3,136,608	-	-	133,383	242	24,332	-

2008 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

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Sheet I9 Direct Allocation Worksheet - Second Run

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 S>50 kW < 1500 k	4 >1500 kW < 5000	6 Large Use >5MW	7 Street Light	8 Sentinel	9 hetered Scattered	11 ck-up/Standby Power
Instructions: To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line												
1995	Contributions and Grants - Credit	$0	Yes									
Instructions: The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications												
1805	Land	$0	Yes									
1806	Land Rights	$0	Yes									
1808	Buildings and Fixtures	$0	Yes									
1810	Leasehold Improvements	$0	Yes									
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	Yes									
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	Yes									
1825	Storage Battery Equipment	$0	Yes									
1830	Poles, Towers and Fixtures	$0	Yes									
1835	Overhead Conductors and Devices	$0	Yes									
1840	Underground Conduit	$0	Yes									
1845	Underground Conductors and Devices	$0	Yes									
1850	Line Transformers	$0	Yes									
1855	Services	$0	Yes									
1860	Meters	$0	Yes									
1905	Land	$0	Yes									
1906	Land Rights	$0	Yes									
1908	Buildings and Fixtures	$0	Yes									
1910	Leasehold Improvements	$0	Yes									
1915	Office Furniture and Equipment	$0	Yes									
1920	Computer Equipment - Hardware	$0	Yes									
1925	Computer Software	$0	Yes									
1930	Transportation Equipment	$0	Yes									
1935	Stores Equipment	$0	Yes									

1940	Tools, Shop and Garage Equipment	$0	**Yes**									
1945	Measurement and Testing Equipment	$0	**Yes**									
1950	Power Operated Equipment	$0	**Yes**									
1955	Communication Equipment	$0	**Yes**									
1960	Miscellaneous Equipment	$0	**Yes**									
1970	Load Management Controls - Customer Premises	$0	**Yes**									
1975	Load Management Controls - Utility Premises	$0	**Yes**									
1980	System Supervisory Equipment	$0	**Yes**									
1990	Other Tangible Property	$0	**Yes**									
2005	Property Under Capital Leases	$0	**Yes**									
2010	Electric Plant Purchased or Sold	$0	**Yes**									
2050	Completed Construction Not Classified-Electric	$0	**Yes**									
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	**Yes**									
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	**Yes**									
	Directly Allocated Net Fixed Assets			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	**Yes**									
5010	Load Dispatching	$0	**Yes**									
5012	Station Buildings and Fixtures Expense	$0	**Yes**									
5014	Transformer Station Equipment - Operation Labour	$0	**Yes**									
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	**Yes**									
5016	Distribution Station Equipment - Operation Labour	$0	**Yes**									
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	**Yes**									
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	**Yes**									
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	**Yes**									
5030	Overhead Subtransmission Feeders - Operation	$0	**Yes**									
5035	Overhead Distribution Transformers-Operation	$0	**Yes**									
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	**Yes**									
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	**Yes**									
5050	Underground Subtransmission Feeders Operation	$0	**Yes**									
5055	Underground Distribution Transformers Operation	$0	**Yes**									

5065	Meter Expense	$0	**Yes**									
5070	Customer Premises - Operation Labour	$0	**Yes**									
5075	Customer Premises - Materials and Expenses	$0	**Yes**									
5085	Miscellaneous Distribution Expense	$0	**Yes**									
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	**Yes**									
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	**Yes**									
5096	Other Rent	$0	**Yes**									
5105	Maintenance Supervision and Engineering	$0	**Yes**									
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	**Yes**									
5112	Maintenance of Transformer Station Equipment	$0	**Yes**									
5114	Maintenance of Distribution Station Equipment	$0	**Yes**									
5120	Maintenance of Poles, Towers and Fixtures	$0	**Yes**									
5125	Maintenance of Overhead Conductors and Devices	$0	**Yes**									
5130	Maintenance of Overhead Services	$0	**Yes**									
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	**Yes**									
5145	Maintenance of Underground Conduit	$0	**Yes**									
5150	Maintenance of Underground Conductors and Devices	$0	**Yes**									
5155	Maintenance of Underground Services	$0	**Yes**									
5160	Maintenance of Line Transformers	$0	**Yes**									
5175	Maintenance of Meters	$0	**Yes**									
5305	Supervision	$0	**Yes**									
5310	Meter Reading Expense	$0	**Yes**									
5315	Customer Billing	$0	**Yes**									
5320	Collecting	$0	**Yes**									
5325	Collecting- Cash Over and Short	$0	**Yes**									
5330	Collection Charges	$0	**Yes**									
5335	Bad Debt Expense	$0	**Yes**									
5340	Miscellaneous Customer Accounts Expenses	$0	**Yes**									
5405	Supervision	$0	**Yes**									
5410	Community Relations - Sundry	$0	**Yes**									
5415	Energy Conservation	$0	**Yes**									
5420	Community Safety Program	$0	**Yes**									
5425	Miscellaneous Customer Service and Informational Expenses	$0	**Yes**									
5505	Supervision	$0	**Yes**									
5510	Demonstrating and Selling Expense	$0	**Yes**									
5515	Advertising Expense	$0	**Yes**									
5520	Miscellaneous Sales Expense	$0	**Yes**									
5605	Executive Salaries and Expenses	$0	**Yes**									
5610	Management Salaries and Expenses	$0	**Yes**									

5615	General Administrative Salaries and Expenses	$0	Yes									
5620	Office Supplies and Expenses	$0	Yes									
5625	Administrative Expense Transferred Credit	$0	Yes									
5630	Outside Services Employed	$0	Yes									
5635	Property Insurance	$0	Yes									
5640	Injuries and Damages	$0	Yes									
5645	Employee Pensions and Benefits	$0	Yes									
5650	Franchise Requirements	$0	Yes									
5655	Regulatory Expenses	$0	Yes									
5660	General Advertising Expenses	$0	Yes									
5665	Miscellaneous General Expenses	$0	Yes									
5670	Rent	$0	Yes									
5675	Maintenance of General Plant	$0	Yes									
5680	Electrical Safety Authority Fees	$0	Yes									
5705	Amortization Expense - Property, Plant, and Equipment	$0	Yes									
5710	Amortization of Limited Term Electric Plant	$0	Yes									
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes									
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes									
6105	Taxes Other Than Income Taxes	$0	Yes									
6205	Donations	$0	Yes									
6210	Life Insurance	$0	Yes									
6215	Penalties	$0	Yes									
6225	Other Deductions	$0	Yes									
	Total Expenses			$0	$0	$0	$0	$0	$0	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0	$0	$0

Total Net Fixed Assets Excluding Ger Plant	**$1,123,478,261**	**Allocated**	**Residential**	**GS <50**	**S>50 kW < 1500 k**	**>1500 kW < 5000**	**Large Use >5MW**	**Street Light**	**Sentinel**	**etered Scattered**	**ck-up/Standby Power**
Approved Total PILs	**$5,950,446**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Debt	**$21,116,462**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Equity	**$25,961,975**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

2008 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
crev	Distribution Revenue (sale)	$157,028,997	$84,804,198	$20,400,481	$35,371,653	$8,639,388	$5,911,954	$834,091	$3,368	$551,530	$512,334
mi	Miscellaneous Revenue (mi)	$9,025,738	$5,836,322	$1,122,414	$1,649,762	$232,595	$142,976	$23,130	$301	$10,218	$8,019
	Total Revenue	**$166,054,735**	**$90,640,520**	**$21,522,895**	**$37,021,415**	**$8,871,983**	**$6,054,930**	**$857,221**	**$3,669**	**$561,748**	**$520,353**
	Expenses										
di	Distribution Costs (di)	$18,517,881	$9,348,520	$1,968,369	$4,965,098	$1,100,452	$837,667	$177,759	$1,544	$67,568	$50,904
cu	Customer Related Costs (cu)	$14,725,598	$10,951,816	$1,929,933	$1,704,848	$114,661	$18,854	$752	$206	$2,507	$2,021
ad	General and Administration (ad)	$32,454,061	$19,594,921	$3,786,624	$6,654,988	$1,233,246	$875,968	$181,096	$1,758	$71,253	$54,208
dep	Depreciation and Amortization (dep)	$47,319,803	$26,373,490	$5,323,217	$11,066,872	$2,250,302	$1,662,458	$380,935	$3,551	$154,112	$104,867
INPUT	PILs (INPUT)	$5,950,446	$3,054,464	$649,712	$1,568,742	$339,379	$255,614	$47,484	$410	$18,651	$15,990
INT	Interest	$21,116,462	$10,839,434	$2,305,646	$5,567,025	$1,204,362	$907,102	$168,507	$1,453	$66,188	$56,745
	Total Expenses	**$140,084,252**	**$80,162,646**	**$15,963,501**	**$31,527,573**	**$6,242,401**	**$4,557,663**	**$956,533**	**$8,921**	**$380,278**	**$284,736**
	Direct Allocation	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NI	Allocated Net Income (NI)	$25,961,975	$13,326,717	$2,834,713	$6,844,468	$1,480,722	$1,115,251	$207,174	$1,787	$81,375	$69,766
	TOC										
	Revenue Requirement (includes NI)	$166,046,227	$93,489,363	$18,798,214	$38,372,041	$7,723,123	$5,672,915	$1,163,707	$10,708	$461,654	$354,502
		Revenue Requirement Input equals Output									
	Rate Base Calculation										
	Net Assets										
dp	Distribution Plant - Gross	$1,123,478,261	$608,527,875	$124,051,494	$274,393,719	$57,136,241	$42,883,915	$9,749,684	$91,188	$3,957,449	$2,686,695
gp	General Plant - Gross	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$7,729,826	$1,699,167	$16,453	$715,780	$484,220
accum dep	Accumulated Depreciation	($545,369,067)	($298,054,045)	($60,302,449)	($131,862,805)	($27,060,583)	($20,171,202)	($4,756,984)	($42,843)	($1,854,256)	($1,263,901)
co	Capital Contribution	($203,323,592)	($120,658,756)	($22,944,661)	($41,875,190)	($8,157,806)	($6,215,897)	($2,072,985)	($24,152)	($982,970)	($391,176)
	Total Net Plant	**$571,533,720**	**$295,478,749**	**$62,500,121**	**$149,163,324**	**$32,153,512**	**$24,226,643**	**$4,618,882**	**$40,646**	**$1,836,004**	**$1,515,839**
	Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
COP	Cost of Power (COP)	$680,575,967	$201,557,629	$67,619,728	$267,354,060	$70,400,880	$59,165,674	$3,621,173	$7,072	$1,527,538	$9,322,214
	OM&A Expenses	$65,697,541	$39,895,257	$7,684,926	$13,324,935	$2,448,358	$1,732,490	$359,607	$3,508	$141,328	$107,133
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	***$746,273,508***	***$241,452,886***	***$75,304,655***	***$280,678,994***	***$72,849,238***	***$60,898,164***	***$3,980,780***	***$10,579***	***$1,668,865***	***$9,429,347***
	Working Capital	**$105,970,838**	**$34,286,310**	**$10,693,261**	**$39,856,417**	**$10,344,592**	**$8,647,539**	**$565,271**	**$1,502**	**$236,979**	**$1,338,967**
	Total Rate Base	**$677,504,558**	**$329,765,059**	**$73,193,382**	**$189,019,741**	**$42,498,103**	**$32,874,183**	**$5,184,153**	**$42,148**	**$2,072,983**	**$2,854,806**
		Rate Base Input equals Output									
	Equity Component of Rate Base	**$271,001,823**	**$131,906,024**	**$29,277,353**	**$75,607,896**	**$16,999,241**	**$13,149,673**	**$2,073,661**	**$16,859**	**$829,193**	**$1,141,923**
	Net Income on Allocated Assets	**$25,970,483**	**$10,477,874**	**$5,559,395**	**$5,493,842**	**$2,629,581**	**$1,497,267**	**($99,311)**	**($5,252)**	**$181,470**	**$235,617**
	Net Income on Direct Allocation Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

2008 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
	Net Income	**$25,970,483**	**$10,477,874**	**$5,559,395**	**$5,493,842**	**$2,629,581**	**$1,497,267**	**($99,311)**	**($5,252)**	**$181,470**	**$235,617**
	RATIOS ANALYSIS										
	REVENUE TO EXPENSES %	**100.01%**	96.95%	114.49%	96.48%	114.88%	106.73%	73.66%	34.27%	121.68%	146.78%
	EXISTING REVENUE MINUS ALLOCATED COSTS	**$8,508**	($2,848,843)	$2,724,681	($1,350,626)	$1,148,859	$382,015	($306,485)	($7,038)	$100,094	$165,851
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.58%	7.94%	18.99%	7.27%	15.47%	11.39%	-4.79%	-31.15%	21.89%	20.63%
	Adjusted Distribution Revenue	**$157,020,489**	$84,799,603	$20,399,376	$35,369,737	$8,638,920	$5,911,634	$834,046	$3,368	$551,500	$512,306
	Adjusted Revenue	$166,046,227	$90,635,925	$21,521,790	$37,019,498	$8,871,515	$6,054,610	$857,176	$3,669	$561,718	$520,325
	Adjusted Revenue to Expenses %	100%	96.95%	114.49%	96.48%	114.87%	106.73%	73.66%	34.27%	121.68%	146.78%
	Adjusted Revenue Minus Allocated Costs	$0	($2,853,438)	$2,723,576	($1,352,543)	$1,148,391	$381,695	($306,530)	($7,039)	$100,064	$165,823

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	4	6	7	8	9	11
	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Customer Unit Cost per month - Avoided Cost	$6.34	$11.37	$62.29	$203.49	$197.97	$0.01	$0.18	$0.06	$223.58
Customer Unit Cost per month - Directly Related	$9.71	$18.18	$108.50	$332.42	$362.80	$0.03	$0.39	$0.13	$333.93
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$18.06	$29.71	$105.15	$415.80	$292.20	$8.89	$10.64	$8.83	$279.12
Fixed Charge per approved 2006 EDR	$9.96	$16.18	$252.63	$4,040.75	$14,671.24	$0.49	$1.89	$4.04	$108.02

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Hydro Ottawa Limited
EB-2005-0381
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Sheet O2.1 Line Transformer Worksheet - Second Run

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

		1	2	3	4	5	6	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Depreciation on Acct 1850 Line Transformers	$2,421,174	$844,670	$303,353	$1,006,357	$128,625	$0	$103,846	$24,816	$0	$1,773
Depreciation on General Plant Assigned to Line Transformers	$748,553	$278,003	$96,377	$296,062	$36,909	$0	$29,878	$8,449	$0	$647
Acct 5035 - Overhead Distribution Transformers- Operation	$13,609	$4,748	$1,705	$5,656	$723	$0	$584	$139	$0	$10
Acct 5055 - Underground Distribution Transformers - Operation	$590	$206	$74	$245	$31	$0	$25	$6	$0	$0
Acct 5160 - Maintenance of Line Transformers	$457,296	$159,536	$57,295	$190,074	$24,294	$0	$19,614	$4,687	$0	$335
Allocation of General Expenses	$631,576	$220,337	$79,131	$262,514	$33,553	$0	$27,089	$6,473	$0	$463
Admin and General Assigned to Line Transformers	$464,593	$158,774	$57,382	$195,537	$25,422	$0	$20,682	$4,903	$0	$351
PILs on Line Transformers	$342,858	$119,612	$42,957	$142,508	$18,214	$0	$14,706	$3,514	$0	$251
Debt Return on Line Transformers	$1,216,708	$424,470	$152,443	$505,723	$64,638	$0	$52,186	$12,471	$0	$891
Equity Return on Line Transformers	$1,495,901	$521,872	$187,424	$621,769	$79,470	$0	$64,161	$15,332	$0	$1,096
Total	**$7,792,859**	**$2,732,228**	**$978,141**	**$3,226,445**	**$411,879**	**$0**	**$332,770**	**$80,791**	**$0**	**$5,818**
Line Tranformer NCP	4,776,200	1,666,263	598,417	1,985,219	253,736	0	204,856	48,954	0	3,498
PLCC Amount	506,321	452,237	37,818	5,293	0	0	0	5,925	100	4,949
Adjustment to Customer Related Cost for PLCC	**$829,973**	**$741,548**	**$61,815**	**$8,602**	**$0**	**$0**	**$0**	**$9,778**	**$0**	**$8,230**
General Plant - Gross Assets	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$0	$7,729,826	$1,699,167	$16,453	$715,780
General Plant - Accumulated Depreciation	($108,228,491)	($58,124,165)	($11,934,533)	($26,683,377)	($5,630,499)	$0	($4,252,073)	($934,689)	($9,051)	($393,741)
General Plant - Net Fixed Assets	$88,519,627	$47,539,510	$9,761,204	$21,824,222	$4,605,161	$0	$3,477,753	$764,478	$7,402	$322,039
General Plant - Depreciation	$13,218,859	$7,099,195	$1,457,665	$3,259,066	$687,700	$0	$519,342	$114,161	$1,105	$48,091
Total Net Fixed Assets Excluding General Plant	**$483,014,093**	**$247,939,240**	**$52,738,917**	**$127,339,102**	**$27,548,350**	**$0**	**$20,748,890**	**$3,854,404**	**$33,243**	**$1,513,965**
Total Administration and General Expense	$32,454,061	$19,594,921	$3,786,624	$6,654,988	$1,233,246	$0	$875,968	$181,096	$1,758	$71,253
Total O&M	**$33,243,480**	**$20,300,336**	**$3,898,302**	**$6,669,946**	**$1,215,113**	**$0**	**$856,522**	**$178,511**	**$1,750**	**$70,075**
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	$90,270,685	$31,492,549	$11,310,151	$37,520,855	$4,795,639	$0	$3,871,792	$925,237	$0	$66,116
Line Transformers - Accumulated Depreciation	($62,439,927)	($21,783,289)	($7,823,193)	($25,953,048)	($3,317,127)	$0	($2,678,106)	($639,984)	$0	($45,732)
Line Transformers - Net Fixed Assets	$27,830,759	$9,709,260	$3,486,958	$11,567,807	$1,478,512	$0	$1,193,687	$285,254	$0	$20,384
General Plant Assigned to Line Transformers - NFA	$5,012,659	$1,861,639	$645,385	$1,982,568	$247,158	$0	$200,076	$56,577	$0	$4,336
Line Transformer Net Fixed Assets Including General Plant	$32,843,418	$11,570,899	$4,132,343	$13,550,375	$1,725,669	$0	$1,393,762	$341,831	$0	$24,720
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,445,407	$806,643	$281,972	$962,439	$204,882	$0	$156,383	$21,650	$2	$1,908
Acct 5085 - Miscellaneous Distribution Expense	$1,910,430	$630,176	$220,286	$751,888	$160,060	$0	$122,171	$16,914	$2	$1,491
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$4,355,837	$1,436,819	$502,258	$1,714,327	$364,942	$0	$278,554	$38,564	$4	$3,399
Acct 1850 - Line Transformers - Gross Assets	$90,270,685	$31,492,549	$11,310,151	$37,520,855	$4,795,639	$0	$3,871,792	$925,237	$0	$66,116
Acct 1815 - 1855	$622,576,121	$205,363,286	$71,787,343	$245,027,337	$52,160,900	$0	$39,813,512	$5,511,919	$505	$485,849

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

Description	10 Embedded Distributor	11 Back-up/Standby Power	12 Rate Class 1	13 Rate class 2	14 Rate class 3	15	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acct 1850 Line Transformers	$0	$7,734	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$0	$2,228	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$0	$43	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$0	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$0	$1,461	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$0	$2,017	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Line Transformers	$0	$1,543	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$0	$1,095	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Line Transformers	$0	$3,886	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Line Transformers	$0	$4,778	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$24,788**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Tranformer NCP	0	15,256	0	0	0	0	0	0	0	0	0
PLCC Amount	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$0	$484,220	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	$0	($266,363)	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$0	$217,857	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$0	$32,533	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$0**	**$1,297,982**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	$0	$54,208	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	**$0**	**$52,925**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Transformer Rate Base											
Acct 1850 - Line Transformers - Gross Assets	$0	$288,344	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Accumulated Depreciation	$0	($199,447)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Net Fixed Assets	$0	$88,897	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Line Transformers - NFA	$0	$14,921	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$0	$103,818	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$0	$9,527	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$0	$7,443	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$16,970	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1850 - Line Transformers - Gross Assets	$0	$288,344	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$0	$2,425,469	$0	$0	$0	$0	$0	$0	$0	$0	$0

2008 COST ALLOCATION INFORMATION FILING
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run

Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10
Description	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,992,545	$593,490	$213,145	$797,417	$205,363	$0	$155,239	$17,436	$0	$1,246	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$1,379,303	$410,833	$147,545	$551,997	$142,158	$0	$107,461	$12,070	$0	$863	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$2,759,489	$821,929	$295,185	$1,104,349	$284,408	$0	$214,992	$24,148	$0	$1,726	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$2,417,353	$720,021	$258,587	$967,425	$249,146	$0	$188,336	$21,154	$0	$1,512	$0
Depreciation on General Plant Assigned to Primary C&P	$3,137,172	$1,004,118	$348,103	$1,205,937	$302,923	$0	$229,597	$30,516	$0	$2,339	$0
Primary C&P Operations and Maintenance	$4,225,254	$1,229,922	$441,711	$1,698,748	$453,226	$0	$342,605	$36,135	$0	$2,582	$0
Allocation of General Expenses	$2,191,967	$652,889	$234,477	$877,226	$225,916	$0	$170,776	$19,182	$0	$1,371	$0
Admin and General Assigned to Primary C&P	$4,181,653	$1,187,184	$429,057	$1,694,939	$459,989	$0	$350,384	$36,658	$0	$2,626	$0
PILs on Primary C&P	$1,450,459	$432,027	$155,157	$580,474	$149,492	$0	$113,005	$12,693	$0	$907	$0
Debt Return on Primary C&P	$5,147,270	$1,533,142	$550,609	$2,059,940	$530,506	$0	$401,023	$45,043	$0	$3,219	$0
Equity Return on Primary C&P	$6,328,395	$1,884,946	$676,955	$2,532,626	$652,239	$0	$493,045	$55,379	$0	$3,957	$0
Total	**$35,210,859**	**$10,470,502**	**$3,750,530**	**$14,071,079**	**$3,655,366**	**$0**	**$2,766,463**	**$310,413**	**$0**	**$22,346**	**$0**
Primary NCP	5,594,203	1,666,263	598,417	2,238,802	576,569	0	435,844	48,954	0	3,498	0
PLCC Amount	506,447	452,237	37,818	5,293	104	0	19	5,925	100	4,949	0
Adjustment to Customer Related Cost for PLCC	**$3,182,043**	**$2,841,776**	**$237,019**	**$33,266**	**$659**	**$0**	**$122**	**$37,569**	**$0**	**$31,612**	**$0**
General Plant - Gross Assets	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$0	$7,729,826	$1,699,167	$16,453	$715,780	$0
General Plant - Accumulated Depreciation	($108,228,491)	($58,124,165)	($11,934,533)	($26,683,377)	($5,630,499)	$0	($4,252,073)	($934,689)	($9,051)	($393,741)	$0
General Plant - Net Fixed Assets	$88,519,627	$47,539,510	$9,761,204	$21,824,222	$4,605,161	$0	$3,477,753	$764,478	$7,402	$322,039	$0
General Plant - Depreciation	$13,218,859	$7,099,195	$1,457,665	$3,259,066	$687,700	$0	$519,342	$114,161	$1,105	$48,091	$0
Total Net Fixed Assets Excluding General Plant	**$483,014,093**	**$247,939,240**	**$52,738,917**	**$127,339,102**	**$27,548,350**	**$0**	**$20,748,890**	**$3,854,404**	**$33,243**	**$1,513,965**	**$0**
Total Administration and General Expense	**$32,454,061**	**$19,594,921**	**$3,786,624**	**$6,654,988**	**$1,233,246**	**$0**	**$875,968**	**$181,096**	**$1,758**	**$71,253**	**$0**
Total O&M	**$33,243,480**	**$20,300,336**	**$3,898,302**	**$6,669,946**	**$1,215,113**	**$0**	**$856,522**	**$178,511**	**$1,750**	**$70,075**	**$0**
Primary Conductors and Poles Gross Assets											
Acct 1830-4 Primary Poles, Towers & Fixtures	$60,534,507	$18,030,527	$6,475,436	$24,225,934	$6,239,016	$0	$4,716,238	$529,729	$0	$37,854	$0
Acct 1835-4 Primary Overhead Conductors	$51,375,829	$15,302,566	$5,495,723	$20,560,628	$5,295,073	$0	$4,002,686	$449,583	$0	$32,127	$0
Acct 1840-4 Primary Underground Conduit	$85,560,318	$25,484,598	$9,152,472	$34,241,274	$8,818,312	$0	$6,665,996	$748,726	$0	$53,503	$0
Acct 1845-4 Primary Underground Conductors	$115,825,304	$34,499,186	$12,389,947	$46,353,334	$11,937,587	$0	$9,023,938	$1,013,571	$0	$72,429	$0
Subtotal	*$313,295,958*	*$93,316,877*	*$33,513,579*	*$125,381,170*	*$32,289,988*	*$0*	*$24,408,858*	*$2,741,610*	*$0*	*$195,912*	*$0*
Primary Conductors and Poles Accumulated Depreciation											
Acct 1830-4 Primary Poles, Towers & Fixtures	($35,076,686)	($10,447,779)	($3,752,188)	($14,037,704)	($3,615,194)	$0	($2,732,821)	($306,951)	$0	($21,934)	$0
Acct 1835-4 Primary Overhead Conductors	($23,112,099)	($6,884,062)	($2,472,324)	($9,249,471)	($2,382,059)	$0	($1,800,661)	($202,251)	$0	($14,453)	$0
Acct 1840-4 Primary Underground Conduit	($61,584,043)	($18,343,137)	($6,587,706)	($24,645,959)	($6,347,187)	$0	($4,798,007)	($538,913)	$0	($38,510)	$0
Acct 1845-4 Primary Underground Conductors	($75,785,408)	($22,573,089)	($8,106,840)	($30,329,351)	($7,810,857)	$0	($5,904,434)	($663,188)	$0	($47,391)	$0
Subtotal	***($195,558,236)***	***($58,248,067)***	***($20,919,058)***	***($78,262,486)***	***($20,155,297)***	***$0***	***($15,235,924)***	***($1,711,303)***	***$0***	***($122,288)***	***$0***
Primary Conductor & Pools - Net Fixed Assets	$117,737,723	$35,068,811	$12,594,521	$47,118,685	$12,134,691	$0	$9,172,935	$1,030,307	$0	$73,624	$0
General Plant Assigned to Primary C&P - NFA	$21,007,964	$6,724,043	$2,331,062	$8,075,513	$2,028,514	$0	$1,537,489	$204,350	$0	$15,661	$0
Primary C&P Net Fixed Assets Including General Plant	$138,745,687	$41,792,853	$14,925,583	$55,194,198	$14,163,205	$0	$10,710,424	$1,234,656	$0	$89,285	$0

Description	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Acct 1830-5 Secondary Poles, Towers & Fixtures	$25,943,360	$12,569,409	$4,514,145	$8,464,134	$0	$0	$0	$369,284	$0	$26,389	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$34,947,172	$16,931,705	$6,080,808	$11,401,666	$0	$0	$0	$497,446	$0	$35,547	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$60,890,532*	*$29,501,114*	*$10,594,953*	*$19,865,800*	*$0*	*$0*	*$0*	*$866,730*	*$0*	*$61,935*	*$0*
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$309,008	$102,893	$36,953	$119,365	$25,854	$0	$19,544	$3,023	$0	$216	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$62,766	$20,900	$7,506	$24,245	$5,252	$0	$3,970	$614	$0	$44	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$300,641	$97,845	$35,140	$117,029	$26,404	$0	$19,959	$2,875	$0	$205	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$968,411	$315,173	$113,191	$376,969	$85,051	$0	$64,292	$9,260	$0	$662	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$150,352	$53,201	$19,107	$56,835	$10,847	$0	$8,200	$1,563	$0	$112	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$527,859	$157,226	$56,466	$211,249	$54,404	$0	$41,125	$4,619	$0	$330	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$1,770,958	$589,693	$211,781	$684,093	$148,174	$0	$112,009	$17,325	$0	$1,238	$0
Acct 5145 Maintenance of Underground Conduit	$5,674	$1,997	$717	$2,149	$415	$0	$314	$59	$0	$4	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$939,449	$279,820	$100,494	$375,968	$96,825	$0	$73,192	$8,221	$0	$587	$0
Total	**$5,035,118**	**$1,618,749**	**$581,353**	**$1,967,904**	**$453,226**	**$0**	**$342,605**	**$47,558**	**$0**	**$3,398**	**$0**
General Expenses											
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,445,407	$806,643	$281,972	$962,439	$204,882	$0	$156,383	$21,650	$2	$1,908	$0
Acct 5085 - Miscellaneous Distribution Expense	$1,910,430	$630,176	$220,286	$751,888	$160,060	$0	$122,171	$16,914	$2	$1,491	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$4,355,837**	**$1,436,819**	**$502,258**	**$1,714,327**	**$364,942**	**$0**	**$278,554**	**$38,564**	**$4**	**$3,399**	**$0**
Primary Conductors and Poles Gross Assets	$313,295,958	$93,316,877	$33,513,579	$125,381,170	$32,289,988	$0	$24,408,858	$2,741,610	$0	$195,912	$0
Acct 1815 - 1855	$622,576,121	$205,363,286	$71,787,343	$245,027,337	$52,160,900	$0	$39,813,512	$5,511,919	$505	$485,849	$0

2008 COST ALLOCATION INFORMATION
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet O2.2 Primary Cost PLCC Adj

Primary Conductors and Poles Cost Pool Demand Unit Cost fo
Adjustment to Customer Related Cost

Allocation by Rate Classification

	11	12	13	14	15	16	17	18	19	20
Description	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**		**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$9,209	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$6,375	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$12,754	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$11,172	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$13,639	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Operations and Maintenance	$20,324	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$10,131	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$20,816	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Primary C&P	$6,704	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Primary C&P	$23,789	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Primary C&P	$29,248	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$164,160**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary NCP	25,855	0	0	0	0	0	0	0	0	0
PLCC Amount	3	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$20**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$484,220	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($266,363)	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$217,857	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$32,533	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$1,297,982**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	**$54,208**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total O&M	**$52,925**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	$279,773	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$237,444	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$395,435	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$535,311	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$1,447,964*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	($162,114)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	($106,817)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	($284,624)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*($903,814)*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductor & Pools - Net Fixed Assets	$544,150	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Primary C&P - NFA	$91,332	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$635,482	$0	$0	$0	$0	$0	$0	$0	$0	$0

Description	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3		Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$1,159	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$235	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$1,184	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$3,814	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$486	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$2,440	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$6,645	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$19	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$4,342	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$20,324**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$9,527	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$7,443	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$16,970**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets	$1,447,964	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$2,425,469	$0	$0	$0	$0	$0	$0	$0	$0	$0

2008 COST ALLOCATION INFORMATION FILING
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$853,948	$413,733	$148,587	$278,604	$0	$0	$0	$12,155	$0	$869	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$1,734,023	$1,093,853	$241,925	$367,726	$0	$0	$0	$23,220	$159	$7,141	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$569,051	$287,209	$99,569	$172,876	$0	$0	$0	$8,729	$0	$669	$0
Secondary C&P Operations and Maintenance	$809,864	$388,827	$139,642	$269,155	$0	$0	$0	$11,424	$0	$816	$0
Allocation of General Expenses	$426,019	$206,404	$74,127	$138,991	$0	$0	$0	$6,064	$0	$433	$0
Admin and General Assigned to Primary C&P	$791,928	$375,315	$135,642	$268,552	$0	$0	$0	$11,589	$0	$830	$0
PILs on Secondary C&P	$255,056	$123,573	$44,380	$83,213	$0	$0	$0	$3,631	$0	$259	$0
Debt Return on Secondary C&P	$905,123	$438,527	$157,491	$295,300	$0	$0	$0	$12,884	$0	$921	$0
Equity Return on Secondary C&P	$1,112,818	$539,154	$193,630	$363,062	$0	$0	$0	$15,840	$0	$1,132	$0
Total	**$7,457,830**	**$3,866,595**	**$1,234,993**	**$2,237,479**	**$0**	**$0**	**$0**	**$105,535**	**$159**	**$13,070**	**$0**
Secondary NCP	3,439,180	1,666,263	598,417	1,122,048	0	0	0	48,954	0	3,498	0
PLCC Amount	506,321	452,237	37,818	5,293	0	0	0	5,925	100	4,949	0
Adjustment to Customer Related Cost for PLCC	**$1,169,287**	**$1,049,424**	**$78,047**	**$10,554**	**$0**	**$0**	**$0**	**$12,773**	**$0**	**$18,490**	**$0**
General Plant - Gross Assets	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$0	$7,729,826	$1,699,167	$16,453	$715,780	$0
General Plant - Accumulated Depreciation	($108,228,491)	($58,124,165)	($11,934,533)	($26,683,377)	($5,630,499)	$0	($4,252,073)	($934,689)	($9,051)	($393,741)	$0
General Plant - Net Fixed Assets	$88,519,627	$47,539,510	$9,761,204	$21,824,222	$4,605,161	$0	$3,477,753	$764,478	$7,402	$322,039	$0
General Plant - Depreciation	$13,218,859	$7,099,195	$1,457,665	$3,259,066	$687,700	$0	$519,342	$114,161	$1,105	$48,091	$0
Total Net Fixed Assets Excluding General Plant	$483,014,093	$247,939,240	$52,738,917	$127,339,102	$27,548,350	$0	$20,748,890	$3,854,404	$33,243	$1,513,965	$0
Total Administration and General Expense	$32,454,061	$19,594,921	$3,786,624	$6,654,988	$1,233,246	$0	$875,968	$181,096	$1,758	$71,253	$0
Total O&M	$33,243,480	$20,300,336	$3,898,302	$6,669,946	$1,215,113	$0	$856,522	$178,511	$1,750	$70,075	$0
Secondary Conductors and Poles Gross Plant											
Acct 1830-5 Secondary Poles, Towers & Fixtures	$25,943,360	$12,569,409	$4,514,145	$8,464,134	$0	$0	$0	$369,284	$0	$26,389	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$34,947,172	$16,931,705	$6,080,808	$11,401,666	$0	$0	$0	$497,446	$0	$35,547	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$60,890,532***	***$29,501,114***	***$10,594,953***	***$19,865,800***	***$0***	***$0***	***$0***	***$866,730***	***$0***	***$61,935***	***$0***
Secondary Conductors and Poles Accumulated Depreciation											
Acct 1830-5 Secondary Poles, Towers & Fixtures	($15,032,866)	($7,283,337)	($2,615,719)	($4,904,538)	$0	$0	$0	($213,981)	$0	($15,291)	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($25,154,046)	($12,186,991)	($4,376,804)	($8,206,616)	$0	$0	$0	($358,049)	$0	($25,586)	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($40,186,911)***	***($19,470,328)***	***($6,992,523)***	***($13,111,154)***	***$0***	***$0***	***$0***	***($572,030)***	***$0***	***($40,877)***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$20,703,621	$10,030,786	$3,602,430	$6,754,646	$0	$0	$0	$294,700	$0	$21,059	$0
General Plant Assigned to Secondary C&P - NFA	$3,810,632	$1,923,288	$666,757	$1,157,656	$0	$0	$0	$58,451	$0	$4,479	$0
Secondary C&P Net Fixed Assets Including General Plant	$24,514,253	$11,954,074	$4,269,187	$7,912,302	$0	$0	$0	$353,151	$0	$25,538	$0

Description	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$60,534,507	$18,030,527	$6,475,436	$24,225,934	$6,239,016	$0	$4,716,238	$529,729	$0	$37,854	$0
Acct 1835-4 Primary Overhead Conductors	$51,375,829	$15,302,566	$5,495,723	$20,560,628	$5,295,073	$0	$4,002,686	$449,583	$0	$32,127	$0
Acct 1840-4 Primary Underground Conduit	$85,560,318	$25,484,598	$9,152,472	$34,241,274	$8,818,312	$0	$6,665,996	$748,726	$0	$53,503	$0
Acct 1845-4 Primary Underground Conductors	$115,825,304	$34,499,186	$12,389,947	$46,353,334	$11,937,587	$0	$9,023,938	$1,013,571	$0	$72,429	$0
Subtotal	***$313,295,958***	***$93,316,877***	***$33,513,579***	***$125,381,170***	***$32,289,988***	***$0***	***$24,408,858***	***$2,741,610***	***$0***	***$195,912***	***$0***
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$309,008	$102,893	$36,953	$119,365	$25,854	$0	$19,544	$3,023	$0	$216	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$62,766	$20,900	$7,506	$24,245	$5,252	$0	$3,970	$614	$0	$44	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$300,641	$97,845	$35,140	$117,029	$26,404	$0	$19,959	$2,875	$0	$205	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$968,411	$315,173	$113,191	$376,969	$85,051	$0	$64,292	$9,260	$0	$662	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$150,352	$53,201	$19,107	$56,835	$10,847	$0	$8,200	$1,563	$0	$112	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$527,859	$157,226	$56,466	$211,249	$54,404	$0	$41,125	$4,619	$0	$330	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$1,770,958	$589,693	$211,781	$684,093	$148,174	$0	$112,009	$17,325	$0	$1,238	$0
Acct 5145 Maintenance of Underground Conduit	$5,674	$1,997	$717	$2,149	$415	$0	$314	$59	$0	$4	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$939,449	$279,820	$100,494	$375,968	$96,825	$0	$73,192	$8,221	$0	$587	$0
Total	**$5,035,118**	**$1,618,749**	**$581,353**	**$1,967,904**	**$453,226**	**$0**	**$342,605**	**$47,558**	**$0**	**$3,398**	**$0**
General Expenses											
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,445,407	$806,643	$281,972	$962,439	$204,882	$0	$156,383	$21,650	$2	$1,908	$0
Acct 5085 - Miscellaneous Distribution Expense	$1,910,430	$630,176	$220,286	$751,888	$160,060	$0	$122,171	$16,914	$2	$1,491	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$4,355,837**	**$1,436,819**	**$502,258**	**$1,714,327**	**$364,942**	**$0**	**$278,554**	**$38,564**	**$4**	**$3,399**	**$0**
Secondary Conductors and Poles Gross Assets	$60,890,532	$29,501,114	$10,594,953	$19,865,800	$0	$0	$0	$866,730	$0	$61,935	$0
Acct 1815 - 1855	$622,576,121	$205,363,286	$71,787,343	$245,027,337	$52,160,900	$0	$39,813,512	$5,511,919	$505	$485,849	$0

2008 COST ALLOCATION INFORMATION
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet O2.3 Secondary Cost PLCC A

Ontario

Secondary Conductors and Poles Cost Pool Demand Unit Cos
Adjustment to Customer Related Cost

Allocation by Rate Classification

Description	11 Back-up/Standby Power	12 Rate Class 1	13 Rate class 2	14 Rate class 3	15	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Operations and Maintenance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Secondary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Secondary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Secondary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary NCP	0	0	0	0	0	0	0	0	0	0
PLCC Amount	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$484,220	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($266,363)	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$217,857	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$32,533	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	$1,297,982	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Administration and General Expense	$54,208	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	$52,925	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Description	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3		Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$279,773	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$237,444	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$395,435	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$535,311	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$1,447,964***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$1,159	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$235	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$1,184	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$3,814	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$486	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$2,440	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$6,645	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$19	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$4,342	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$20,324**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$9,527	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$7,443	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$16,970**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductors and Poles Gross Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$2,425,469	$0	$0	$0	$0	$0	$0	$0	$0	$0

2008 COST ALLOCATION INFORMATION FILING
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
Depreciation on Acct 1850 Line Transformers	$3,458,820	$1,771,420	$380,851	$1,017,203	$128,625	$103,846	$36,958	$269	$11,915	$7,734
Depreciation on General Plant Assigned to Line Transformers	$1,089,323	$583,021	$120,999	$299,253	$36,909	$29,878	$12,582	$103	$4,350	$2,228
Acct 5035 - Overhead Distribution Transformers- Operation	$19,441	$9,957	$2,141	$5,717	$723	$584	$208	$2	$67	$43
Acct 5055 - Underground Distribution Transformers - Operation	$843	$432	$93	$248	$31	$25	$9	$0	$3	$2
Acct 5160 - Maintenance of Line Transformers	$653,280	$334,575	$71,933	$192,123	$24,294	$19,614	$6,980	$51	$2,250	$1,461
Allocation of General Expenses	$877,898	$441,141	$96,913	$264,956	$33,517	$27,059	$9,331	$65	$2,904	$2,012
Admin and General Assigned to Line Transformers	$660,022	$332,976	$72,041	$197,644	$25,422	$20,682	$7,301	$53	$2,359	$1,543
PILs on Line Transformers	$489,798	$250,848	$53,932	$144,044	$18,214	$14,706	$5,234	$38	$1,687	$1,095
Debt Return on Line Transformers	$1,738,154	$890,188	$191,388	$511,173	$64,638	$52,186	$18,572	$135	$5,987	$3,886
Equity Return on Line Transformers	$2,137,002	$1,094,456	$235,305	$628,470	$79,470	$64,161	$22,834	$166	$7,361	$4,778
	$0	$0	$0	$0	$0	$0	$0	$0		
Total	$11,124,581	**$5,709,014**	**$1,225,594**	**$3,260,832**	**$411,843**	**$332,740**	**$120,010**	**$881**	**$38,885**	**$24,782**
Billed kW without Line Transformer Allowance		0	0	5,529,988	1,289,758	890,716	121,500	221	0	86,400
Billed kWh without Line Transformer Allowance		2,267,464,056	760,702,061	3,007,654,555	791,989,194	665,596,440	40,737,130	79,553	17,184,348	104,872,169
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.5897**	**$0.3193**	**$0.3736**	**$0.9877**	**$3.9854**	**$0.0000**	**$0.2868**
Line Transformation Unit Cost ($/kWh)		**$0.0025**	**$0.0016**	**$0.0011**	**$0.0005**	**$0.0005**	**$0.0029**	**$0.0111**	**$0.0023**	**$0.0002**
General Plant - Gross Assets	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$7,729,826	$1,699,167	$16,453	$715,780	$484,220
General Plant - Accumulated Depreciation	($108,228,491)	($58,124,165)	($11,934,533)	($26,683,377)	($5,630,499)	($4,252,073)	($934,689)	($9,051)	($393,741)	($266,363)
General Plant - Net Fixed Assets	$88,519,627	$47,539,510	$9,761,204	$21,824,222	$4,605,161	$3,477,753	$764,478	$7,402	$322,039	$217,857
General Plant - Depreciation	$13,218,859	$7,099,195	$1,457,665	$3,259,066	$687,700	$519,342	$114,161	$1,105	$48,091	$32,533
Total Net Fixed Assets Excluding General Plant	$483,014,093	$247,939,240	$52,738,917	$127,339,102	$27,548,350	$20,748,890	$3,854,404	$33,243	$1,513,965	$1,297,982
Total Administration and General Expense	$32,454,061	$19,594,921	$3,786,624	$6,654,988	$1,233,246	$875,968	$181,096	$1,758	$71,253	$54,208
Total O&M	$33,243,480	$20,300,336	$3,898,302	$6,669,946	$1,215,113	$856,522	$178,511	$1,750	$70,075	$52,925
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	$128,958,122	$66,045,347	$14,199,576	$37,925,248	$4,795,639	$3,871,792	$1,377,925	$10,024	$444,226	$288,344
Line Transformers - Accumulated Depreciation	($89,199,895)	($45,683,343)	($9,821,798)	($26,232,765)	($3,317,127)	($2,678,106)	($953,106)	($6,934)	($307,269)	($199,447)
Line Transformers - Net Fixed Assets	$39,758,227	$20,362,005	$4,377,777	$11,692,483	$1,478,512	$1,193,687	$424,819	$3,091	$136,956	$88,897
General Plant Assigned to Line Transformers - NFA	$7,294,612	$3,904,181	$810,263	$2,003,935	$247,158	$200,076	$84,258	$688	$29,132	$14,921
Line Transformer Net Fixed Assets Including General Plant	$47,052,839	$24,266,186	$5,188,040	$13,696,418	$1,725,669	$1,393,762	$509,077	$3,779	$166,089	$103,818
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,762,164	$1,946,213	$408,546	$980,084	$207,581	$158,568	$36,616	$331	$14,354	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$2,939,124	$1,520,444	$319,169	$765,673	$162,169	$123,879	$28,606	$258	$11,214	$7,712
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$6,701,288**	**$3,466,658**	**$727,715**	**$1,745,757**	**$369,749**	**$282,447**	**$65,221**	**$589**	**$25,567**	**$17,583**
Acct 1850 - Line Transformers - Gross Assets	$128,958,122	$66,045,347	$14,199,576	$37,925,248	$4,795,639	$3,871,792	$1,377,925	$10,024	$444,226	$288,344
Acct 1815 - 1855	$984,990,185	$519,009,686	$106,624,479	$249,883,834	$52,903,668	$40,415,025	$9,630,969	$90,981	$3,911,242	$2,520,303

Sheet O3.2 Substation Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
Depreciation on Acct 1820-2 Distribution Station Equipment	$2,201,990	$655,874	$235,549	$881,237	$226,949	$171,557	$19,269	$0	$1,377	$10,177
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$46,244	$16,078	$4,629	$17,913	$4,055	$3,145	$169	$0	$66	$189
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$396,760	$137,947	$39,716	$153,687	$34,789	$26,983	$1,446	$3	$563	$1,626
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	($186,990)	($26,681)	($25,669)	($81,031)	($27,585)	($19,871)	($5,478)	$5	$463	($1,142)
Acct 5012 - Station Buildings and Fixtures Expense	$717,818	$249,574	$71,854	$278,051	$62,940	$48,817	$2,617	$5	$1,019	$2,941
Acct 5016 - Distributon Station Equipment - Labour	$527,212	$157,033	$56,396	$210,991	$54,337	$41,075	$4,614	$0	$330	$2,437
Acct 5017 - Distributon Station Equipment - Other	$86,513	$25,768	$9,254	$34,622	$8,916	$6,740	$757	$0	$54	$400
Acct 5114 - Maintenance of Distribution Station Equipment	$917,723	$273,349	$98,170	$367,273	$94,586	$71,500	$8,031	$0	$574	$4,241
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$1,514,976	$440,299	$159,127	$611,512	$160,195	$122,024	$13,596	$0	$974	$7,249
PILs on SubstationTransformers	($87,977)	($11,480)	($11,441)	($39,004)	($13,613)	($9,780)	($2,278)	$2	$180	($562)
Debt Return on Substation Transformers	($312,205)	($40,739)	($40,602)	($138,414)	($48,309)	($34,708)	($8,086)	$7	$637	($1,993)
Equity Return on Substation Transformers	($383,846)	($50,087)	($49,918)	($170,175)	($59,394)	($42,672)	($9,941)	$8	$783	($2,450)
Total	**Error - Please Rev**	**$1,826,937**	**$547,066**	**$2,126,664**	**$497,866**	**$384,810**	**$24,715**	**$29**	**$7,018**	**$23,114**
Billed kW without Substation Transformer Allowance		0	0	7,383,308	1,635,443	1,187,623	121,500	221	0	170,635
Billed kWh without Substation Transformer Allowance		2,267,464,056	760,702,061	3,007,654,555	791,989,194	665,596,440	40,737,130	79,553	17,184,348	104,872,169
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.2880**	**$0.3044**	**$0.3240**	**$0.2034**	**$0.1321**	**$0.0000**	**$0.1355**
Substation Transformation Unit Cost ($/kWh)		**$0.0008**	**$0.0007**	**$0.0007**	**$0.0006**	**$0.0006**	**$0.0006**	**$0.0004**	**$0.0004**	**$0.0002**
General Plant - Gross Assets	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$7,729,826	$1,699,167	$16,453	$715,780	$484,220
General Plant - Accumulated Depreciation	($108,228,491)	($58,124,165)	($11,934,533)	($26,683,377)	($5,630,499)	($4,252,073)	($934,689)	($9,051)	($393,741)	($266,363)
General Plant - Net Fixed Assets	$88,519,627	$47,539,510	$9,761,204	$21,824,222	$4,605,161	$3,477,753	$764,478	$7,402	$322,039	$217,857
General Plant - Depreciation	$13,218,859	$7,099,195	$1,457,665	$3,259,066	$687,700	$519,342	$114,161	$1,105	$48,091	$32,533
Total Net Fixed Assets Excluding General Plant	$483,014,093	$247,939,240	$52,738,917	$127,339,102	$27,548,350	$20,748,890	$3,854,404	$33,243	$1,513,965	$1,297,982
Total Administration and General Expense	$32,454,061	$19,594,921	$3,786,624	$6,654,988	$1,233,246	$875,968	$181,096	$1,758	$71,253	$54,208
Total O&M	$33,243,480	$20,300,336	$3,898,302	$6,669,946	$1,215,113	$856,522	$178,511	$1,750	$70,075	$52,925
Substation Transformer Rate Base Gross Plant										
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$4,188,028	$1,456,112	$419,224	$1,622,259	$367,217	$284,819	$15,268	$27	$5,943	$17,160
Acct 1806-2 Land Rights Station <50 kV	$2,716,164	$944,368	$271,889	$1,052,123	$238,160	$184,720	$9,902	$17	$3,854	$11,130
Acct 1808-2 Buildings and Fixtures < 50 KV	$21,845,927	$7,595,488	$2,186,789	$8,462,158	$1,915,506	$1,485,695	$79,641	$139	$30,998	$89,514
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$28,750,118***	***$9,995,968***	***$2,877,902***	***$11,136,540***	***$2,520,882***	***$1,955,234***	***$104,810***	***$183***	***$40,795***	***$117,804***
Substation Transformers - Accumulated Depreciation										
Acct 1820-2 Distribution Station Equipment	($31,128,024)	($9,271,649)	($3,329,796)	($12,457,448)	($3,208,224)	($2,425,181)	($272,397)	$0	($19,465)	($143,865)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	($976,725)	($339,592)	($97,771)	($378,341)	($85,642)	($66,425)	($3,561)	($6)	($1,386)	($4,002)

Acct 1808-2 Buildings and Fixtures < 50 KV	($3,786,700)	($1,316,577)	($379,051)	($1,466,802)	($332,027)	($257,525)	($13,805)	($24)	($5,373)	($15,516)
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($35,891,450)***	***($10,927,817)***	***($3,806,617)***	***($14,302,591)***	***($3,625,893)***	***($2,749,132)***	***($289,762)***	***($30)***	***($26,224)***	***($163,383)***
Substation Transformers - Net Fixed Assets	($7,141,331)	($931,849)	($928,715)	($3,166,051)	($1,105,010)	($793,898)	($184,952)	$152	$14,571	($45,579)
General Plant Assigned to SubstationTransformers - NFA	($1,252,169)	($178,671)	($171,892)	($542,619)	($184,721)	($133,066)	($36,683)	$34	$3,099	($7,650)
Substation Transformer NFA Including General Plant	($8,393,500)	($1,110,521)	($1,100,607)	($3,708,670)	($1,289,731)	($926,964)	($221,635)	$186	$17,670	($53,229)
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,762,164	$1,946,213	$408,546	$980,084	$207,581	$158,568	$36,616	$331	$14,354	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$2,939,124	$1,520,444	$319,169	$765,673	$162,169	$123,879	$28,606	$258	$11,214	$7,712
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$6,701,288	$3,466,658	$727,715	$1,745,757	$369,749	$282,447	$65,221	$589	$25,567	$17,583
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$984,990,185	$519,009,686	$106,624,479	$249,883,834	$52,903,668	$40,415,025	$9,630,969	$90,981	$3,911,242	$2,520,303

2008 COST ALLOCATION INFORMATION FILING
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Ontario
Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$3,065,454	$1,551,495	$293,256	$808,629	$205,583	$155,280	$29,988	$278	$11,729	$9,216
Depreciation on Acct 1835-4 Primary Overhead Conductors	$2,122,004	$1,073,994	$203,001	$559,759	$142,311	$107,489	$20,758	$192	$8,119	$6,379
Depreciation on Acct 1840-4 Primary Underground Conduit	$4,245,368	$2,148,676	$406,132	$1,119,876	$284,713	$215,048	$41,530	$385	$16,244	$12,763
Depreciation on Acct 1845-4 Primary Underground Conductors	$3,719,004	$1,882,271	$355,778	$981,028	$249,413	$188,385	$36,381	$337	$14,230	$11,181
Depreciation on General Plant Assigned to Primary C&P	$4,948,385	$2,624,954	$478,940	$1,222,893	$303,248	$229,657	$52,482	$546	$22,016	$13,649
Primary C&P Operations and Maintenance	$6,493,568	$3,254,546	$610,912	$1,723,377	$453,712	$342,695	$62,650	$588	$24,749	$20,339
Allocation of General Expenses	$3,283,312	$1,629,418	$314,701	$888,264	$225,920	$170,630	$31,931	$283	$12,056	$10,109
Admin and General Assigned to Primary C&P	$6,375,479	$3,141,454	$593,410	$1,719,512	$460,483	$350,476	$63,557	$590	$25,165	$20,832
PILs on Primary C&P	$2,231,475	$1,129,400	$213,474	$588,636	$149,653	$113,035	$21,829	$202	$8,538	$6,709
Debt Return on Primary C&P	$7,918,878	$4,007,922	$757,558	$2,088,904	$531,075	$401,128	$77,466	$718	$30,300	$23,807
Equity Return on Primary C&P	$9,735,992	$4,927,604	$931,392	$2,568,236	$652,939	$493,174	$95,242	$883	$37,253	$29,270
Total	**$54,138,919**	**$27,371,733**	**$5,158,555**	**$14,269,114**	**$3,659,049**	**$2,766,997**	**$533,815**	**$5,003**	**$210,400**	**$164,252**
General Plant - Gross Assets	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$7,729,826	$1,699,167	$16,453	$715,780	$484,220
General Plant - Accumulated Depreciation	($108,228,491)	($58,124,165)	($11,934,533)	($26,683,377)	($5,630,499)	($4,252,073)	($934,689)	($9,051)	($393,741)	($266,363)
General Plant - Net Fixed Assets	$88,519,627	$47,539,510	$9,761,204	$21,824,222	$4,605,161	$3,477,753	$764,478	$7,402	$322,039	$217,857
General Plant - Depreciation	$13,218,859	$7,099,195	$1,457,665	$3,259,066	$687,700	$519,342	$114,161	$1,105	$48,091	$32,533
Total Net Fixed Assets Excluding General Plant	$483,014,093	$247,939,240	$52,738,917	$127,339,102	$27,548,350	$20,748,890	$3,854,404	$33,243	$1,513,965	$1,297,982
Total Administration and General Expense	$32,454,061	$19,594,921	$3,786,624	$6,654,988	$1,233,246	$875,968	$181,096	$1,758	$71,253	$54,208
Total O&M	$33,243,480	$20,300,336	$3,898,302	$6,669,946	$1,215,113	$856,522	$178,511	$1,750	$70,075	$52,925
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	$93,130,011	$47,135,190	$8,909,268	$24,566,564	$6,245,709	$4,717,473	$911,039	$8,444	$356,344	$279,979
Acct 1835-4 Primary Overhead Conductors	$79,039,737	$40,003,786	$7,561,324	$20,849,721	$5,300,753	$4,003,735	$773,202	$7,166	$302,431	$237,619
Acct 1840-4 Primary Underground Conduit	$131,631,259	$66,621,536	$12,592,484	$34,722,725	$8,827,773	$6,667,743	$1,287,675	$11,934	$503,662	$395,726
Acct 1845-4 Primary Underground Conductors	$178,192,775	$90,187,365	$17,046,785	$47,005,086	$11,950,393	$9,026,303	$1,743,161	$16,156	$681,821	$535,705
Subtotal	**$481,993,782**	**$243,947,877**	**$46,109,862**	**$127,144,096**	**$32,324,628**	**$24,415,253**	**$4,715,077**	**$43,700**	**$1,844,258**	**$1,449,030**
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	($53,964,133)	($27,312,459)	($5,162,471)	($14,235,082)	($3,619,073)	($2,733,537)	($527,901)	($4,893)	($206,484)	($162,234)
Acct 1835-4 Primary Overhead Conductors	($35,557,075)	($17,996,234)	($3,401,562)	($9,379,524)	($2,384,614)	($1,801,133)	($347,835)	($3,224)	($136,052)	($106,896)
Acct 1840-4 Primary Underground Conduit	($94,744,681)	($47,952,411)	($9,063,736)	($24,992,494)	($6,353,996)	($4,799,264)	($926,835)	($8,590)	($362,523)	($284,833)
Acct 1845-4 Primary Underground Conductors	($116,592,935)	($59,010,303)	($11,153,845)	($30,755,798)	($7,819,236)	($5,905,981)	($1,140,564)	($10,571)	($446,121)	($350,516)
Subtotal	**($300,858,824)**	**($152,271,407)**	**($28,781,614)**	**($79,362,897)**	**($20,176,919)**	**($15,239,915)**	**($2,943,135)**	**($27,277)**	**($1,151,179)**	**($904,479)**
Primary Conductor & Pools - Net Fixed Assets	$181,134,958	$91,676,470	$17,328,248	$47,781,198	$12,147,709	$9,175,338	$1,771,943	$16,423	$693,079	$544,551
General Plant Assigned to Primary C&P - NFA	$33,136,688	$17,577,913	$3,207,206	$8,189,059	$2,030,690	$1,537,892	$351,445	$3,657	$147,427	$91,399
Primary C&P Net Fixed Assets Including General Plant	$214,271,646	$109,254,383	$20,535,454	$55,970,258	$14,178,399	$10,713,230	$2,123,388	$20,080	$840,505	$635,950
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Acct 1830-5 Secondary Poles, Towers & Fixtures	$39,912,862	$25,177,743	$5,568,497	$8,464,134	$0	$0	$534,470	$3,658	$164,361	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$53,764,880	$33,915,842	$7,501,080	$11,401,666	$0	$0	$719,961	$4,927	$221,403	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$93,677,742**	**$59,093,585**	**$13,069,577**	**$19,865,800**	**$0**	**$0**	**$1,254,431**	**$8,585**	**$385,764**	**$0**
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$475,396	$251,765	$49,402	$120,776	$25,882	$19,549	$4,973	$43	$1,845	$1,160
Acct 5025 Overhead Distribution Lines & Feeders - Other	$96,563	$51,139	$10,035	$24,532	$5,257	$3,971	$1,010	$9	$375	$236
Acct 5040 Underground Distribution Lines & Feeders - Labour	$462,525	$242,623	$47,247	$118,471	$26,432	$19,965	$4,771	$42	$1,790	$1,185
Acct 5045 Underground Distribution Lines & Feeders - Other	$1,489,863	$781,525	$152,188	$381,613	$85,142	$64,309	$15,369	$135	$5,765	$3,817
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$231,310	$125,724	$25,171	$57,428	$10,859	$8,202	$2,513	$21	$905	$487
Acct 5125 Maintenance of Overhead Conductors & Devices	$812,091	$411,017	$77,689	$214,220	$54,462	$41,136	$7,944	$74	$3,107	$2,441
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$2,724,551	$1,442,893	$283,128	$692,183	$148,333	$112,038	$28,503	$248	$10,575	$6,649
Acct 5145 Maintenance of Underground Conduit	$8,730	$4,734	$946	$2,172	$416	$314	$95	$1	$34	$19
Acct 5150 Maintenance of Underground Conductors & Devices	$1,445,307	$731,502	$138,265	$381,254	$96,929	$73,212	$14,139	$131	$5,530	$4,345
Total	**$7,746,335**	**$4,042,922**	**$784,071**	**$1,992,648**	**$453,712**	**$342,695**	**$79,318**	**$703**	**$29,926**	**$20,339**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,762,164	$1,946,213	$408,546	$980,084	$207,581	$158,568	$36,616	$331	$14,354	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$2,939,124	$1,520,444	$319,169	$765,673	$162,169	$123,879	$28,606	$258	$11,214	$7,712
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$6,701,288**	**$3,466,658**	**$727,715**	**$1,745,757**	**$369,749**	**$282,447**	**$65,221**	**$589**	**$25,567**	**$17,583**
Primary Conductors and Poles Gross Assets	$481,993,782	$243,947,877	$46,109,862	$127,144,096	$32,324,628	$24,415,253	$4,715,077	$43,700	$1,844,258	$1,449,030
Acct 1815 - 1855	$984,990,185	$519,009,686	$106,624,479	$249,883,834	$52,903,668	$40,415,025	$9,630,969	$90,981	$3,911,242	$2,520,303

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1830	$ 231,310	$ 125,724	$ 25,171	$ 57,428	$ 10,859	$ 8,202	$ 2,513	$ 21	$ 905	$ 487
1835	$ 812,091	$ 411,017	$ 77,689	$ 214,220	$ 54,462	$ 41,136	$ 7,944	$ 74	$ 3,107	$ 2,441
1840	$ 8,730	$ 4,734	$ 946	$ 2,172	$ 416	$ 314	$ 95	$ 1	$ 34	$ 19
1845	$ 1,445,307	$ 731,502	$ 138,265	$ 381,254	$ 96,929	$ 73,212	$ 14,139	$ 131	$ 5,530	$ 4,345
1830 & 1835	$ 3,296,509	$ 1,745,797	$ 342,565	$ 837,491	$ 179,473	$ 135,558	$ 34,487	$ 299	$ 12,794	$ 8,045
1840 & 1845	$ 1,952,388	$ 1,024,148	$ 199,435	$ 500,084	$ 111,574	$ 84,273	$ 20,141	$ 177	$ 7,555	$ 5,002
Total	**$ 7,746,335**	**$ 4,042,922**	**$ 784,071**	**$ 1,992,648**	**$ 453,712**	**$ 342,695**	**$ 79,318**	**$ 703**	**$ 29,926**	**$ 20,339**

2008 COST ALLOCATION INFORMATION FILING
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,313,766	$828,747	$183,292	$278,604	$0	$0	$17,593	$120	$5,410	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$1,734,023	$1,093,853	$241,925	$367,726	$0	$0	$23,220	$159	$7,141	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$887,905	$575,308	$122,824	$172,876	$0	$0	$12,633	$97	$4,166	$0
Secondary C&P Operations and Maintenance	$1,252,767	$788,376	$173,159	$269,271	$0	$0	$16,668	$115	$5,177	$0
Allocation of General Expenses	$633,768	$394,708	$89,200	$138,788	$0	$0	$8,495	$56	$2,522	$0
Admin and General Assigned to Primary C&P	$1,220,137	$760,981	$168,199	$268,667	$0	$0	$16,909	$116	$5,264	$0
PILs on Secondary C&P	$392,394	$247,529	$54,745	$83,213	$0	$0	$5,255	$36	$1,616	$0
Debt Return on Secondary C&P	$1,392,497	$878,412	$194,276	$295,300	$0	$0	$18,647	$128	$5,734	$0
Equity Return on Secondary C&P	$1,712,028	$1,079,978	$238,856	$363,062	$0	$0	$22,926	$157	$7,050	$0
Total	**$10,539,286**	**$6,647,892**	**$1,466,477**	**$2,237,508**	**$0**	**$0**	**$142,345**	**$984**	**$44,080**	**$0**
General Plant - Gross Assets	$196,748,118	$105,663,675	$21,695,736	$48,507,599	$10,235,660	$7,729,826	$1,699,167	$16,453	$715,780	$484,220
General Plant - Accumulated Depreciation	($108,228,491)	($58,124,165)	($11,934,533)	($26,683,377)	($5,630,499)	($4,252,073)	($934,689)	($9,051)	($393,741)	($266,363)
General Plant - Net Fixed Assets	$88,519,627	$47,539,510	$9,761,204	$21,824,222	$4,605,161	$3,477,753	$764,478	$7,402	$322,039	$217,857
General Plant - Depreciation	$13,218,859	$7,099,195	$1,457,665	$3,259,066	$687,700	$519,342	$114,161	$1,105	$48,091	$32,533
Total Net Fixed Assets Excluding General Plant	**$483,014,093**	**$247,939,240**	**$52,738,917**	**$127,339,102**	**$27,548,350**	**$20,748,890**	**$3,854,404**	**$33,243**	**$1,513,965**	**$1,297,982**
Total Administration and General Expense	**$32,454,061**	**$19,594,921**	**$3,786,624**	**$6,654,988**	**$1,233,246**	**$875,968**	**$181,096**	**$1,758**	**$71,253**	**$54,208**
Total O&M	**$33,243,480**	**$20,300,336**	**$3,898,302**	**$6,669,946**	**$1,215,113**	**$856,522**	**$178,511**	**$1,750**	**$70,075**	**$52,925**
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	$39,912,862	$25,177,743	$5,568,497	$8,464,134	$0	$0	$534,470	$3,658	$164,361	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$53,764,880	$33,915,842	$7,501,080	$11,401,666	$0	$0	$719,961	$4,927	$221,403	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$93,677,742***	***$59,093,585***	***$13,069,577***	***$19,865,800***	***$0***	***$0***	***$1,254,431***	***$8,585***	***$385,764***	***$0***
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	($23,127,486)	($14,589,229)	($3,226,663)	($4,904,538)	$0	$0	($309,698)	($2,120)	($95,239)	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($38,698,532)	($24,411,722)	($5,399,078)	($8,206,616)	$0	$0	($518,209)	($3,547)	($159,360)	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($61,826,018)***	***($39,000,951)***	***($8,625,741)***	***($13,111,154)***	***$0***	***$0***	***($827,907)***	***($5,666)***	***($254,599)***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$31,851,725	$20,092,634	$4,443,837	$6,754,646	$0	$0	$426,524	$2,919	$131,165	$0
General Plant Assigned to Secondary C&P - NFA	$5,945,825	$3,852,532	$822,489	$1,157,656	$0	$0	$84,596	$650	$27,900	$0
Secondary C&P Net Fixed Assets Including General Plant	$37,797,549	$23,945,166	$5,266,326	$7,912,302	$0	$0	$511,120	$3,569	$159,066	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$93,130,011	$47,135,190	$8,909,268	$24,566,564	$6,245,709	$4,717,473	$911,039	$8,444	$356,344	$279,979

Acct 1835-4 Primary Overhead Conductors	$79,039,737	$40,003,786	$7,561,324	$20,849,721	$5,300,753	$4,003,735	$773,202	$7,166	$302,431	$237,619
Acct 1840-4 Primary Underground Conduit	$131,631,259	$66,621,536	$12,592,484	$34,722,725	$8,827,773	$6,667,743	$1,287,675	$11,934	$503,662	$395,726
Acct 1845-4 Primary Underground Conductors	$178,192,775	$90,187,365	$17,046,785	$47,005,086	$11,950,393	$9,026,303	$1,743,161	$16,156	$681,821	$535,705
Subtotal	***$481,993,782***	***$243,947,877***	***$46,109,862***	***$127,144,096***	***$32,324,628***	***$24,415,253***	***$4,715,077***	***$43,700***	***$1,844,258***	***$1,449,030***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$475,396	$251,765	$49,402	$120,776	$25,882	$19,549	$4,973	$43	$1,845	$1,160
Acct 5025 Overhead Distribution Lines & Feeders - Other	$96,563	$51,139	$10,035	$24,532	$5,257	$3,971	$1,010	$9	$375	$236
Acct 5040 Underground Distribution Lines & Feeders - Labour	$462,525	$242,623	$47,247	$118,471	$26,432	$19,965	$4,771	$42	$1,790	$1,185
Acct 5045 Underground Distribution Lines & Feeders - Other	$1,489,863	$781,525	$152,188	$381,613	$85,142	$64,309	$15,369	$135	$5,765	$3,817
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$231,310	$125,724	$25,171	$57,428	$10,859	$8,202	$2,513	$21	$905	$487
Acct 5125 Maintenance of Overhead Conductors & Devices	$812,091	$411,017	$77,689	$214,220	$54,462	$41,136	$7,944	$74	$3,107	$2,441
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$2,724,551	$1,442,893	$283,128	$692,183	$148,333	$112,038	$28,503	$248	$10,575	$6,649
Acct 5145 Maintenance of Underground Conduit	$8,730	$4,734	$946	$2,172	$416	$314	$95	$1	$34	$19
Acct 5150 Maintenance of Underground Conductors & Devices	$1,445,307	$731,502	$138,265	$381,254	$96,929	$73,212	$14,139	$131	$5,530	$4,345
Total	**$7,746,335**	**$4,042,922**	**$784,071**	**$1,992,648**	**$453,712**	**$342,695**	**$79,318**	**$703**	**$29,926**	**$20,339**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,762,164	$1,946,213	$408,546	$980,084	$207,581	$158,568	$36,616	$331	$14,354	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$2,939,124	$1,520,444	$319,169	$765,673	$162,169	$123,879	$28,606	$258	$11,214	$7,712
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$6,701,288**	**$3,466,658**	**$727,715**	**$1,745,757**	**$369,749**	**$282,447**	**$65,221**	**$589**	**$25,567**	**$17,583**
Secondary Conductors and Poles Gross Assets	$93,677,742	$59,093,585	$13,069,577	$19,865,800	$0	$0	$1,254,431	$8,585	$385,764	$0
Acct 1815 - 1855	$984,990,185	$519,009,686	$106,624,479	$249,883,834	$52,903,668	$40,415,025	$9,630,969	$90,981	$3,911,242	$2,520,303

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1830	$ 231,310	$ 125,724	$ 25,171	$ 57,428	$ 10,859	$ 8,202	$ 2,513	$ 21	$ 905	$ 487
1835	$ 812,091	$ 411,017	$ 77,689	$ 214,220	$ 54,462	$ 41,136	$ 7,944	$ 74	$ 3,107	$ 2,441
1840	$ 8,730	$ 4,734	$ 946	$ 2,172	$ 416	$ 314	$ 95	$ 1	$ 34	$ 19
1845	$ 1,445,307	$ 731,502	$ 138,265	$ 381,254	$ 96,929	$ 73,212	$ 14,139	$ 131	$ 5,530	$ 4,345
1830 & 1835	$ 3,296,509	$ 1,745,797	$ 342,565	$ 837,491	$ 179,473	$ 135,558	$ 34,487	$ 299	$ 12,794	$ 8,045
1840 & 1845	$ 1,952,388	$ 1,024,148	$ 199,435	$ 500,084	$ 111,574	$ 84,273	$ 20,141	$ 177	$ 7,555	$ 5,002
Total	**$ 7,746,335**	**$ 4,042,922**	**$ 784,071**	**$ 1,992,648**	**$ 453,712**	**$ 342,695**	**$ 79,318**	**$ 703**	**$ 29,926**	**$ 20,339**

2008 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet O3.5 USL Metering Credit Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$902,541
Depreciation on General Plant Assigned to Metering	$168,139
Acct 5065 - Meter expense	$149,326
Acct 5070 & 5075 - Customer Premises	$0
Acct 5175 - Meter Maintenance	$203,773
Acct 5310 - Meter Reading	$167,768
Admin and General Assigned to Metering	$505,945
PILs on Metering	$74,943
Debt Return on Metering	$265,951
Equity Return on Metering	$326,978
Total	$2,765,364
Number of Customers	23,636
Metering Unit Cost ($/Customer/Month)	**$9.75**
General Plant - Gross Assets	$21,695,736
General Plant - Accumulated Depreciation	($11,934,533)
General Plant - Net Fixed Assets	$9,761,204
General Plant - Depreciation	$1,457,665
Total Net Fixed Assets Excluding General Plant	$52,738,917
Total Administration and General Expense	$3,786,624
Total O&M	$3,898,302
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$14,167,312
Metering - Accumulated Depreciation	($8,083,987)
Metering - Net Fixed Assets	$6,083,325
General Plant Assigned to Metering - NFA	$1,125,935
Metering Net Fixed Assets Including General Plant	$7,209,260

Sheet O4 Summary of Allocators by Class & Accounts - Second Run

ALLOCATION BY RATE CLASSIFICATION

				1	2	3	4	6	7	8	9	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$257,862	$89,654	$25,812	$99,884	$22,610	$17,537	$940	$2	$366	$1,057
1805-2	Land Station <50 kV	dp	$4,188,028	$1,456,112	$419,224	$1,622,259	$367,217	$284,819	$15,268	$27	$5,943	$17,160
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$2,716,164	$944,368	$271,889	$1,052,123	$238,160	$184,720	$9,902	$17	$3,854	$11,130
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$3,556,314	$1,236,475	$355,989	$1,377,561	$311,827	$241,857	$12,965	$23	$5,046	$14,572
1808-2	Buildings and Fixtures < 50 kV	dp	$21,845,927	$7,595,488	$2,186,789	$8,462,158	$1,915,506	$1,485,695	$79,641	$139	$30,998	$89,514
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$79,394,880	$27,604,362	$7,947,469	$30,754,108	$6,961,542	$5,399,477	$289,439	$505	$112,657	$325,321
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$78,724,065	$23,448,384	$8,421,191	$31,505,403	$8,113,731	$6,133,384	$688,903	$0	$49,228	$363,840
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$6,845,571	$2,027,367	$680,153	$2,689,180	$708,127	$595,118	$36,424	$71	$15,365	$93,767
1825	Storage Battery Equipment	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$93,130,011	$47,135,190	$8,909,268	$24,566,564	$6,245,709	$4,717,473	$911,039	$8,444	$356,344	$279,979
1830-5	Poles, Towers and Fixtures - Secondary	dp	$39,912,862	$25,177,743	$5,568,497	$8,464,134	$0	$0	$534,470	$3,658	$164,361	$0
1835	Overhead Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$79,039,737	$40,003,786	$7,561,324	$20,849,721	$5,300,753	$4,003,735	$773,202	$7,166	$302,431	$237,619
1835-5	Overhead Conductors and Devices - Secondary	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$131,631,259	$66,621,536	$12,592,484	$34,722,725	$8,827,773	$6,667,743	$1,287,675	$11,934	$503,662	$395,726
1840-5	Underground Conduit - Secondary	dp	$53,764,880	$33,915,842	$7,501,080	$11,401,666	$0	$0	$719,961	$4,927	$221,403	$0
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$178,192,775	$90,187,365	$17,046,785	$47,005,086	$11,950,393	$9,026,303	$1,743,161	$16,156	$681,821	$535,705
1845-5	Underground Conductors and Devices - Secondary	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	dp	$128,958,122	$66,045,347	$14,199,576	$37,925,248	$4,795,639	$3,871,792	$1,377,925	$10,024	$444,226	$288,344
1855	Services	dp	$115,396,024	$96,842,763	$16,196,651	$0	$0	$0	$1,268,770	$28,095	$1,059,745	$0
1860	Meters	dp	$105,923,782	$78,196,092	$14,167,312	$11,895,901	$1,377,254	$254,262	$0	$0	$0	$32,960
1905	Land	gp	$2,863,045	$1,537,600	$315,713	$705,874	$148,948	$112,483	$24,726	$239	$10,416	$7,046
1906	Land Rights	gp	$131,740	$70,751	$14,527	$32,480	$6,854	$5,176	$1,138	$11	$479	$324
1908	Buildings and Fixtures	gp	$50,288,879	$27,007,668	$5,545,437	$12,398,557	$2,616,238	$1,975,746	$434,308	$4,205	$182,954	$123,767
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$4,362,480	$2,342,872	$481,058	$1,075,555	$226,954	$171,393	$37,675	$365	$15,871	$10,737
1920	Computer Equipment - Hardware	gp	$12,441,838	$6,681,895	$1,371,982	$3,067,494	$647,276	$488,814	$107,451	$1,040	$45,264	$30,621
1925	Computer Software	gp	$77,646,418	$41,700,047	$8,562,197	$19,143,468	$4,039,491	$3,050,567	$670,574	$6,493	$282,482	$191,097
1930	Transportation Equipment	gp	$22,617,698	$12,146,846	$2,494,090	$5,576,319	$1,176,667	$888,603	$195,332	$1,891	$82,284	$55,665
1935	Stores Equipment	gp	$216,997	$116,538	$23,929	$53,500	$11,289	$8,525	$1,874	$18	$789	$534
1940	Tools, Shop and Garage Equipment	gp	$7,708,204	$4,139,695	$849,996	$1,900,432	$401,013	$302,839	$66,570	$645	$28,043	$18,971
1945	Measurement and Testing Equipment	gp	$742,991	$399,024	$81,931	$183,182	$38,654	$29,191	$6,417	$62	$2,703	$1,829
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$2,363,455	$1,269,295	$260,622	$582,702	$122,957	$92,855	$20,411	$198	$8,598	$5,817

1960	Miscellaneous Equipment	gp	$336,783	$180,870	$37,138	$83,033	$17,521	$13,232	$2,909	$28	$1,225	$829
1970	Load Management Controls - Customer Premises	gp	$1,110,953	$596,638	$122,507	$273,902	$57,796	$43,647	$9,594	$93	$4,042	$2,734
1975	Load Management Controls - Utility Premises	gp	$71,915	$38,622	$7,930	$17,730	$3,741	$2,825	$621	$6	$262	$177
1980	System Supervisory Equipment	gp	$13,844,723	$7,435,315	$1,526,680	$3,413,371	$720,260	$543,931	$119,567	$1,158	$50,368	$34,073
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($203,323,592)	($120,658,756)	($22,944,661)	($41,875,190)	($8,157,806)	($6,215,897)	($2,072,985)	($24,152)	($982,970)	($391,176)
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($545,369,067)	($298,054,045)	($60,302,449)	($131,862,805)	($27,060,583)	($20,171,202)	($4,756,984)	($42,843)	($1,854,256)	($1,263,901)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	NI	($25,961,975)	($13,326,717)	($2,834,713)	($6,844,468)	($1,480,722)	($1,115,251)	($207,174)	($1,787)	($81,375)	($69,766)
4080	Distribution Services Revenue	CREV	($157,028,997)	($84,804,198)	($20,400,481)	($35,371,653)	($8,639,388)	($5,911,954)	($834,091)	($3,368)	($551,530)	($512,334)
4082	Retail Services Revenues	mi	($1,145,000)	($856,921)	($143,317)	($140,407)	($2,759)	($1,091)	($91)	($25)	($303)	($85)
4084	Service Transaction Requests (STR) Revenues	mi	($12,000)	($8,981)	($1,502)	($1,472)	($29)	($11)	($1)	($0)	($3)	($1)
4090	Electric Services Incidental to Energy Sales	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	mi	($1,326,000)	($743,886)	($204,204)	($303,654)	($58,344)	($15,912)	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	mi	($3,692,418)	($2,763,417)	($462,173)	($452,787)	($8,897)	($3,520)	($293)	($80)	($978)	($274)
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	($1,412,696)	($725,160)	($154,248)	($372,435)	($80,572)	($60,685)	($11,273)	($97)	($4,428)	($3,796)
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	($3,758,730)	($1,929,419)	($410,405)	($990,930)	($214,376)	($161,464)	($29,994)	($259)	($11,781)	($10,101)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$2,474,796	$1,270,354	$270,216	$652,441	$141,148	$106,310	$19,749	$170	$7,757	$6,650
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	mi	($55,250)	($28,361)	($6,033)	($14,566)	($3,151)	($2,373)	($441)	($4)	($173)	($148)
4360	Loss on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	($98,440)	($50,531)	($10,748)	($25,952)	($5,614)	($4,229)	($786)	($7)	($309)	($265)
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$680,575,967	$201,557,629	$67,619,728	$267,354,060	$70,400,880	$59,165,674	$3,621,173	$7,072	$1,527,538	$9,322,214
4708	Charges-WMS	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	di	$3,762,164	$1,946,213	$408,546	$980,084	$207,581	$158,568	$36,616	$331	$14,354	$9,872
5012	Station Buildings and Fixtures Expense	di	$717,818	$249,574	$71,854	$278,051	$62,940	$48,817	$2,617	$5	$1,019	$2,941
5014	Transformer Station Equipment - Operation Labour	di	$156,056	$54,258	$15,621	$60,449	$13,683	$10,613	$569	$1	$221	$639
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$33,351	$11,596	$3,338	$12,919	$2,924	$2,268	$122	$0	$47	$137
5016	Distribution Station Equipment - Operation Labour	di	$527,212	$157,033	$56,396	$210,991	$54,337	$41,075	$4,614	$0	$330	$2,437
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$86,513	$25,768	$9,254	$34,622	$8,916	$6,740	$757	$0	$54	$400
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$475,396	$251,765	$49,402	$120,776	$25,882	$19,549	$4,973	$43	$1,845	$1,160
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$96,563	$51,139	$10,035	$24,532	$5,257	$3,971	$1,010	$9	$375	$236
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$19,441	$9,957	$2,141	$5,717	$723	$584	$208	$2	$67	$43

5040	Underground Distribution Lines and Feeders - Operation Labour	di	$462,525	$242,623	$47,247	$118,471	$26,432	$19,965	$4,771	$42	$1,790	$1,185
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$1,489,863	$781,525	$152,188	$381,613	$85,142	$64,309	$15,369	$135	$5,765	$3,817
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$843	$432	$93	$248	$31	$25	$9	$0	$3	$2
5065	Meter Expense	cu	$1,116,453	$824,199	$149,326	$125,385	$14,516	$2,680	$0	$0	$0	$347
5070	Customer Premises - Operation Labour	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	di	$2,939,124	$1,520,444	$319,169	$765,673	$162,169	$123,879	$28,606	$258	$11,214	$7,712
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	di	$165,994	$57,713	$16,616	$64,299	$14,555	$11,289	$605	$1	$236	$680
5114	Maintenance of Distribution Station Equipment	di	$917,723	$273,349	$98,170	$367,273	$94,586	$71,500	$8,031	$0	$574	$4,241
5120	Maintenance of Poles, Towers and Fixtures	di	$231,310	$125,724	$25,171	$57,428	$10,859	$8,202	$2,513	$21	$905	$487
5125	Maintenance of Overhead Conductors and Devices	di	$812,091	$411,017	$77,689	$214,220	$54,462	$41,136	$7,944	$74	$3,107	$2,441
5130	Maintenance of Overhead Services	di	$534,097	$448,225	$74,964	$0	$0	$0	$5,872	$130	$4,905	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$2,724,551	$1,442,893	$283,128	$692,183	$148,333	$112,038	$28,503	$248	$10,575	$6,649
5145	Maintenance of Underground Conduit	di	$8,730	$4,734	$946	$2,172	$416	$314	$95	$1	$34	$19
5150	Maintenance of Underground Conductors and Devices	di	$1,445,307	$731,502	$138,265	$381,254	$96,929	$73,212	$14,139	$131	$5,530	$4,345
5155	Maintenance of Underground Services	di	$257,930	$216,460	$36,202	$0	$0	$0	$2,836	$63	$2,369	$0
5160	Maintenance of Line Transformers	di	$653,280	$334,575	$71,933	$192,123	$24,294	$19,614	$6,980	$51	$2,250	$1,461
5175	Maintenance of Meters	cu	$1,523,535	$1,124,719	$203,773	$171,103	$19,809	$3,657	$0	$0	$0	$474
5305	Supervision	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	cu	$1,556,256	$1,198,507	$167,768	$167,752	$18,240	$3,492	$0	$0	$0	$498
5315	Customer Billing	cu	$7,332,871	$5,487,943	$917,841	$899,202	$17,669	$6,990	$582	$159	$1,942	$544
5320	Collecting	cu	$2,134,783	$1,597,678	$267,207	$261,780	$5,144	$2,035	$170	$46	$565	$158
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	cu	$1,061,700	$718,771	$224,019	$79,628	$39,283	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	ad	$6,727,367	$4,108,108	$788,886	$1,349,774	$245,898	$173,331	$36,125	$354	$14,181	$10,710
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$184,305	$112,547	$21,613	$36,979	$6,737	$4,749	$990	$10	$389	$293
5515	Advertising Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$3,083,243	$1,882,802	$361,557	$618,620	$112,698	$79,440	$16,556	$162	$6,499	$4,909
5610	Management Salaries and Expenses	ad	$8,951,189	$5,466,099	$1,049,663	$1,795,960	$327,183	$230,628	$48,066	$471	$18,868	$14,251
5615	General Administrative Salaries and Expenses	ad	$941,222	$574,763	$110,373	$188,846	$34,403	$24,251	$5,054	$50	$1,984	$1,498
5620	Office Supplies and Expenses	ad	$2,900,322	$1,771,099	$340,107	$581,918	$106,012	$74,727	$15,574	$153	$6,114	$4,617
5625	Administrative Expense Transferred Credit	ad	($4,689,137)	($2,863,450)	($549,872)	($940,825)	($171,397)	($120,816)	($25,180)	($247)	($9,884)	($7,465)
5630	Outside Services Employed	ad	$1,767,285	$1,079,203	$207,241	$354,587	$64,598	$45,534	$9,490	$93	$3,725	$2,814
5635	Property Insurance	ad	$645,957	$346,912	$71,231	$159,259	$33,605	$25,378	$5,579	$54	$2,350	$1,590
5640	Injuries and Damages	ad	$790,941	$482,993	$92,750	$158,694	$28,910	$20,379	$4,247	$42	$1,667	$1,259
5645	Employee Pensions and Benefits	ad	$728,000	$444,558	$85,369	$146,065	$26,610	$18,757	$3,909	$38	$1,535	$1,159
5650	Franchise Requirements	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	ad	$1,298,157	$792,728	$152,229	$260,461	$47,450	$33,447	$6,971	$68	$2,736	$2,067
5660	General Advertising Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	ad	$2,440,865	$1,490,529	$286,228	$489,733	$89,218	$62,889	$13,107	$128	$5,145	$3,886
5670	Rent	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	ad	$4,704,837	$2,873,038	$551,713	$943,975	$171,971	$121,221	$25,264	$248	$9,917	$7,490
5680	Electrical Safety Authority Fees	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$47,319,803	$26,373,490	$5,323,217	$11,066,872	$2,250,302	$1,662,458	$380,935	$3,551	$154,112	$104,867
5710	Amortization of Limited Term Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

5715	Amortization of Intangibles and Other Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$21,116,462	$10,839,434	$2,305,646	$5,567,025	$1,204,362	$907,102	$168,507	$1,453	$66,188	$56,745
6105	Taxes Other Than Income Taxes	ad	$1,806,109	$927,106	$197,204	$476,152	$103,010	$77,585	$14,413	$124	$5,661	$4,853
6110	Income Taxes	Input	$5,950,446	$3,054,464	$649,712	$1,568,742	$339,379	$255,614	$47,484	$410	$18,651	$15,990
6205	Donations	ad	$173,400	$105,888	$20,334	$34,791	$6,338	$4,468	$931	$9	$366	$276
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
			$1,200,177,229	**$473,231,787**	**$121,725,741**	**$404,179,074**	**$98,444,088**	**$80,779,800**	**$8,132,192**	**$51,182**	**$3,100,696**	**$10,532,670**
				$1,200,177,229								

Grouping by Allocator	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
1808	$ 717,818	$ 249,574	$ 71,854	$ 278,051	$ 62,940	$ 48,817	$ 2,617	$ 5	$ 1,019	$ 2,941
1815	$ 355,401	$ 123,567	$ 35,576	$ 137,667	$ 31,162	$ 24,170	$ 1,296	$ 2	$ 504	$ 1,456
1820	$ 1,531,448	$ 456,150	$ 163,821	$ 612,886	$ 157,839	$ 119,315	$ 13,401	$ -	$ 958	$ 7,078
1830	$ 231,310	$ 125,724	$ 25,171	$ 57,428	$ 10,859	$ 8,202	$ 2,513	$ 21	$ 905	$ 487
1835	$ 812,091	$ 411,017	$ 77,689	$ 214,220	$ 54,462	$ 41,136	$ 7,944	$ 74	$ 3,107	$ 2,441
1840	$ 8,730	$ 4,734	$ 946	$ 2,172	$ 416	$ 314	$ 95	$ 1	$ 34	$ 19
1845	$ 1,445,307	$ 731,502	$ 138,265	$ 381,254	$ 96,929	$ 73,212	$ 14,139	$ 131	$ 5,530	$ 4,345
1850	$ 673,565	$ 344,963	$ 74,166	$ 198,088	$ 25,048	$ 20,223	$ 7,197	$ 52	$ 2,320	$ 1,506
1855	$ 792,027	$ 664,686	$ 111,167	$ -	$ -	$ -	$ 8,708	$ 193	$ 7,274	$ -
1860	$ 1,523,535	$ 1,124,719	$ 203,773	$ 171,103	$ 19,809	$ 3,657	$ -	$ -	$ -	$ 474
1815-1855	$ 6,701,288	$ 3,466,658	$ 727,715	$ 1,745,757	$ 369,749	$ 282,447	$ 65,221	$ 589	$ 25,567	$ 17,583
1830 & 1835	$ 3,296,509	$ 1,745,797	$ 342,565	$ 837,491	$ 179,473	$ 135,558	$ 34,487	$ 299	$ 12,794	$ 8,045
1840 & 1845	$ 1,952,388	$ 1,024,148	$ 199,435	$ 500,084	$ 111,574	$ 84,273	$ 20,141	$ 177	$ 7,555	$ 5,002
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 1,061,700	$ 718,771	$ 224,019	$ 79,628	$ 39,283	$ -	$ -	$ -	$ -	$ -
Break Out	-$ 701,372,856	-$ 392,339,310	-$ 77,923,892	-$ 162,671,123	-$ 32,968,087	-$ 24,724,641	-$ 6,449,035	-$ 63,444	-$ 2,683,114	-$ 1,550,209
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 6,845,571	$ 2,027,367	$ 680,153	$ 2,689,180	$ 708,127	$ 595,118	$ 36,424	$ 71	$ 15,365	$ 93,767
CEN EWMP	$ 680,575,967	$ 201,557,629	$ 67,619,728	$ 267,354,060	$ 70,400,880	$ 59,165,674	$ 3,621,173	$ 7,072	$ 1,527,538	$ 9,322,214
CREV	-$ 157,028,997	-$ 84,804,198	-$ 20,400,481	-$ 35,371,653	-$ 8,639,388	-$ 5,911,954	-$ 834,091	-$ 3,368	-$ 551,530	-$ 512,334
CWCS	$ 115,396,024	$ 96,842,763	$ 16,196,651	$ -	$ -	$ -	$ 1,268,770	$ 28,095	$ 1,059,745	$ -
CWMC	$ 107,040,234	$ 79,020,291	$ 14,316,638	$ 12,021,285	$ 1,391,771	$ 256,942	$ -	$ -	$ -	$ 33,307
CWMR	$ 1,556,256	$ 1,198,507	$ 167,768	$ 167,752	$ 18,240	$ 3,492	$ -	$ -	$ -	$ 498
CWNB	$ 4,618,236	$ 3,456,302	$ 578,056	$ 566,317	$ 11,128	$ 4,402	$ 367	$ 100	$ 1,223	$ 342
DCP	$ 28,750,118	$ 9,995,968	$ 2,877,902	$ 11,136,540	$ 2,520,882	$ 1,955,234	$ 104,810	$ 183	$ 40,795	$ 117,804
LPHA	-$ 1,326,000	-$ 743,886	-$ 204,204	-$ 303,654	-$ 58,344	-$ 15,912	$ -	$ -	$ -	$ -
LTNCP	$ 128,958,122	$ 66,045,347	$ 14,199,576	$ 37,925,248	$ 4,795,639	$ 3,871,792	$ 1,377,925	$ 10,024	$ 444,226	$ 288,344
NFA	$ 60,723	$ 31,170	$ 6,630	$ 16,009	$ 3,463	$ 2,608	$ 485	$ 4	$ 190	$ 163
NFA ECC	$ 197,394,075	$ 106,010,586	$ 21,766,967	$ 48,666,858	$ 10,269,265	$ 7,755,205	$ 1,704,746	$ 16,507	$ 718,130	$ 485,810
O&M	$ 30,001,995	$ 18,320,903	$ 3,518,189	$ 6,019,577	$ 1,096,630	$ 773,004	$ 161,105	$ 1,579	$ 63,242	$ 47,765
PNCP	$ 560,717,847	$ 267,396,261	$ 54,531,053	$ 158,649,499	$ 40,438,359	$ 30,548,638	$ 5,403,980	$ 43,700	$ 1,893,486	$ 1,812,870
SNCP	$ 93,677,742	$ 59,093,585	$ 13,069,577	$ 19,865,800	$ -	$ -	$ 1,254,431	$ 8,585	$ 385,764	$ -
TCP	$ 83,209,055	$ 28,930,492	$ 8,329,270	$ 32,231,553	$ 7,295,979	$ 5,658,871	$ 303,344	$ 529	$ 118,069	$ 340,950
Total	**$ 1,200,177,229**	**$ 473,231,787**	**$ 121,725,741**	**$ 404,179,074**	**$ 98,444,088**	**$ 80,779,800**	**$ 8,132,192**	**$ 51,182**	**$ 3,100,696**	**$ 10,532,670**

2008 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

Uniform System of Accounts - Detail Accounts

								Allocation - Demand Related				
					Categorization			1	2	3	4	6
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$4,445,889	($4,445,889)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$257,862	$257,862	$257,862	$0	$257,862	$89,654	$25,812	$99,884	$22,610	$17,537
1805-2	Land Station <50 kV	$0	$4,188,028	$4,188,028	$4,188,028	$0	$4,188,028	$1,456,112	$419,224	$1,622,259	$367,217	$284,819
1806	Land Rights	$2,716,164	($2,716,164)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$2,716,164	$2,716,164	$2,716,164	$0	$2,716,164	$944,368	$271,889	$1,052,123	$238,160	$184,720
1808	Buildings and Fixtures	$25,402,241	($25,402,241)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$3,556,314	$3,556,314	$3,556,314	$0	$3,556,314	$1,236,475	$355,989	$1,377,561	$311,827	$241,857
1808-2	Buildings and Fixtures < 50 KV	$0	$21,845,927	$21,845,927	$21,845,927	$0	$21,845,927	$7,595,488	$2,186,789	$8,462,158	$1,915,506	$1,485,695
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$79,394,880	$0	$79,394,880	$79,394,880	$0	$79,394,880	$27,604,362	$7,947,469	$30,754,108	$6,961,542	$5,399,477
1820	Distribution Station Equipment - Normally Primary below 50 kV	$85,569,636	($85,569,636)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$78,724,065	$78,724,065	$78,724,065	$0	$78,724,065	$23,448,384	$8,421,191	$31,505,403	$8,113,731	$6,133,384
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$6,845,571	$6,845,571	$0	$6,845,571	$6,845,571	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$133,042,873	($133,042,873)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$93,130,011	$93,130,011	$60,534,507	$32,595,504	$93,130,011	$18,030,527	$6,475,436	$24,225,934	$6,239,016	$4,716,238
1830-5	Poles, Towers and Fixtures - Secondary	$0	$39,912,862	$39,912,862	$25,943,360	$13,969,502	$39,912,862	$12,569,409	$4,514,145	$8,464,134	$0	$0
1835	Overhead Conductors and Devices	$79,039,737	($79,039,737)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$79,039,737	$79,039,737	$51,375,829	$27,663,908	$79,039,737	$15,302,566	$5,495,723	$20,560,628	$5,295,073	$4,002,686
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$185,396,139	($185,396,139)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$131,631,259	$131,631,259	$85,560,318	$46,070,941	$131,631,259	$25,484,598	$9,152,472	$34,241,274	$8,818,312	$6,665,996
1840-5	Underground Conduit - Secondary	$0	$53,764,880	$53,764,880	$34,947,172	$18,817,708	$53,764,880	$16,931,705	$6,080,808	$11,401,666	$0	$0
1845	Underground Conductors and Devices	$178,192,775	($178,192,775)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW
1845-4	Underground Conductors and Devices - Primary	$0	$178,192,775	$178,192,775	$115,825,304	$62,367,471	$178,192,775	$34,499,186	$12,389,947	$46,353,334	$11,937,587	$9,023,938
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$128,958,122	$0	$128,958,122	$90,270,685	$38,687,436	$128,958,122	$31,492,549	$11,310,151	$37,520,855	$4,795,639	$3,871,792
1855	Services	$115,396,024	$0	$115,396,024	$0	$115,396,024	$115,396,024	$0	$0	$0	$0	$0
1860	Meters	$105,923,782	$0	$105,923,782	$0	$105,923,782	$105,923,782	$0	$0	$0	$0	$0
1905	Land	$2,863,045	$0	$2,863,045	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$131,740	$0	$131,740	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$50,288,879	$0	$50,288,879	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$4,362,480	$0	$4,362,480	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$12,441,838	$0	$12,441,838	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$77,646,418	$0	$77,646,418	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$22,617,698	$0	$22,617,698	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$216,997	$0	$216,997	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$7,708,204	$0	$7,708,204	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$742,991	$0	$742,991	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$2,363,455	$0	$2,363,455	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$336,783	$0	$336,783	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$1,110,953	$0	$1,110,953	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$71,915	$0	$71,915	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$13,844,723	$0	$13,844,723	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($203,323,592)		($203,323,592)			$0	($32,530,463)	($11,662,996)	($39,277,721)	($7,745,971)	($5,940,404)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($545,369,067)		($545,369,067)			$0	($83,458,658)	($29,479,045)	($98,545,547)	($20,754,427)	($15,810,231)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0			$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($25,961,975)		($25,961,975)	$0	$0	$0	$0	$0	$0	$0	$0
4080	Distribution Services Revenue	($157,028,997)		($157,028,997)	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($1,145,000)		($1,145,000)	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	($12,000)		($12,000)	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($1,326,000)		($1,326,000)	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($3,692,418)		($3,692,418)	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0	$0	
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0	$0	
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0	$0	
4315	Revenues from Electric Plant Leased to Others	($1,412,696)		($1,412,696)	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	($3,758,730)		($3,758,730)	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$2,474,796		$2,474,796	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW
4345	Gains from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($55,250)		($55,250)	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($98,440)		($98,440)	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$680,575,967		$680,575,967	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$3,762,164		$3,762,164	$2,445,407	$1,316,758	$3,762,164	$806,643	$281,972	$962,439	$204,882	$156,383
5012	Station Buildings and Fixtures Expense	$717,818		$717,818	$717,818	$0	$717,818	$249,574	$71,854	$278,051	$62,940	$48,817
5014	Transformer Station Equipment - Operation Labour	$156,056		$156,056	$156,056	$0	$156,056	$54,258	$15,621	$60,449	$13,683	$10,613
5015	Transformer Station Equipment - Operation Supplies and Expenses	$33,351		$33,351	$33,351	$0	$33,351	$11,596	$3,338	$12,919	$2,924	$2,268
5016	Distribution Station Equipment - Operation Labour	$527,212		$527,212	$527,212	$0	$527,212	$157,033	$56,396	$210,991	$54,337	$41,075
5017	Distribution Station Equipment - Operation Supplies and Expenses	$86,513		$86,513	$86,513	$0	$86,513	$25,768	$9,254	$34,622	$8,916	$6,740
5020	Overhead Distribution Lines and Feeders - Operation Labour	$475,396		$475,396	$309,008	$166,389	$475,396	$102,893	$36,953	$119,365	$25,854	$19,544
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$96,563		$96,563	$62,766	$33,797	$96,563	$20,900	$7,506	$24,245	$5,252	$3,970
5030	Overhead Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$19,441		$19,441	$13,609	$5,832	$19,441	$4,748	$1,705	$5,656	$723	$584
5040	Underground Distribution Lines and Feeders - Operation Labour	$462,525		$462,525	$300,641	$161,884	$462,525	$97,845	$35,140	$117,029	$26,404	$19,959
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$1,489,863		$1,489,863	$968,411	$521,452	$1,489,863	$315,173	$113,191	$376,969	$85,051	$64,292
5050	Underground Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$843		$843	$590	$253	$843	$206	$74	$245	$31	$25
5065	Meter Expense	$1,116,453		$1,116,453	$0	$1,116,453	$1,116,453	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$2,939,124		$2,939,124	$1,910,430	$1,028,693	$2,939,124	$630,176	$220,286	$751,888	$160,060	$122,171
5090	Underground Distribution Lines and Feeders - Rental Paid	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW
5096	Other Rent	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$165,994		$165,994	$165,994	$0	$165,994	$57,713	$16,616	$64,299	$14,555	$11,289
5114	Maintenance of Distribution Station Equipment	$917,723		$917,723	$917,723	$0	$917,723	$273,349	$98,170	$367,273	$94,586	$71,500
5120	Maintenance of Poles, Towers and Fixtures	$231,310		$231,310	$150,352	$80,959	$231,310	$53,201	$19,107	$56,835	$10,847	$8,200
5125	Maintenance of Overhead Conductors and Devices	$812,091		$812,091	$527,859	$284,232	$812,091	$157,226	$56,466	$211,249	$54,404	$41,125
5130	Maintenance of Overhead Services	$534,097		$534,097	$0	$534,097	$534,097	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$2,724,551		$2,724,551	$1,770,958	$953,593	$2,724,551	$589,693	$211,781	$684,093	$148,174	$112,009
5145	Maintenance of Underground Conduit	$8,730		$8,730	$5,674	$3,055	$8,730	$1,997	$717	$2,149	$415	$314
5150	Maintenance of Underground Conductors and Devices	$1,445,307		$1,445,307	$939,449	$505,857	$1,445,307	$279,820	$100,494	$375,968	$96,825	$73,192
5155	Maintenance of Underground Services	$257,930		$257,930	$0	$257,930	$257,930	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$653,280		$653,280	$457,296	$195,984	$653,280	$159,536	$57,295	$190,074	$24,294	$19,614
5175	Maintenance of Meters	$1,523,535		$1,523,535	$0	$1,523,535	$1,523,535	$0	$0	$0	$0	$0
5305	Supervision	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$1,556,256		$1,556,256	$0	$1,556,256	$1,556,256	$0	$0	$0	$0	$0
5315	Customer Billing	$7,332,871		$7,332,871	$0	$7,332,871	$7,332,871	$0	$0	$0	$0	$0
5320	Collecting	$2,134,783		$2,134,783	$0	$2,134,783	$2,134,783	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$1,061,700		$1,061,700	$0	$1,061,700	$1,061,700	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0		$0			$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$6,727,367		$6,727,367			$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0		$0			$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0		$0			$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0		$0			$0	$0	$0	$0	$0	$0
5505	Supervision	$0		$0			$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$184,305		$184,305			$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0		$0			$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0		$0			$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$3,083,243		$3,083,243			$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$8,951,189		$8,951,189			$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$941,222		$941,222			$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$2,900,322		$2,900,322			$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	($4,689,137)		($4,689,137)			$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$1,767,285		$1,767,285			$0	$0	$0	$0	$0	$0
5635	Property Insurance	$645,957		$645,957			$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$790,941		$790,941			$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$728,000		$728,000			$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0		$0			$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$1,298,157		$1,298,157			$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$0		$0			$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$2,440,865		$2,440,865			$0	$0	$0	$0	$0	$0
5670	Rent	$0		$0			$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$4,704,837		$4,704,837			$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$0		$0			$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0		$0			$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$47,319,803	$0	$47,319,803			$0	$5,868,925	$2,046,328	$6,915,798	$1,454,110	$1,110,097
5710	Amortization of Limited Term Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0			$0	$0	$0	$0	$0	$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								
6005	Interest on Long Term Debt	$21,116,462		$21,116,462				$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$1,806,109		$1,806,109	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	$5,950,446		$5,950,446			$0	$0	$0	$0	$0	$0
6205	Donations	$173,400		$173,400	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
		$1,200,177,229	$0	$1,200,177,229	$667,607,531	$489,114,209	$1,156,721,741	$110,614,537	$37,365,270	$131,640,662	$29,065,091	$22,221,287
							O5 Summary	O4 Summary				
					$332,433,921	$273,929,303	$1,200,177,229	$1,200,177,229				
							($0)					
				($0)			$1,200,177,229					

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	GS >50-Intermediate	Large Use >5MW	Sentinel
1808	$ 717,817.74	$ 717,817.74	$ -	$ 717,817.74	$ 249,574.04	$ 71,853.93	$ 278,051.23	$ 62,940.06	$ -	$ 48,817.26	$ 4.56
1815	$ 355,400.59	$ 355,400.59	$ -	$ 355,400.59	$ 123,567.25	$ 35,575.78	$ 137,666.66	$ 31,162.42	$ -	$ 24,170.04	$ 2.26
1820	$ 1,531,448.35	$ 1,531,448.35	$ -	$ 1,531,448.35	$ 456,150.08	$ 163,820.55	$ 612,886.25	$ 157,839.41	$ -	$ 119,315.00	$ -
1830	$ 231,310.15	$ 150,351.60	$ 80,958.55	$ 231,310.15	$ 53,201.47	$ 19,106.63	$ 56,835.40	$ 10,847.24	$ -	$ 8,199.72	$ -
1835	$ 812,090.91	$ 527,859.09	$ 284,231.82	$ 812,090.91	$ 157,225.65	$ 56,465.61	$ 211,249.42	$ 54,404.03	$ -	$ 41,125.45	$ -
1840	$ 8,729.64	$ 5,674.27	$ 3,055.37	$ 8,729.64	$ 1,997.23	$ 717.28	$ 2,149.16	$ 415.22	$ -	$ 313.88	$ -
1845	$ 1,445,306.69	$ 939,449.35	$ 505,857.34	$ 1,445,306.69	$ 279,820.01	$ 100,493.83	$ 375,968.01	$ 96,824.77	$ -	$ 73,192.41	$ -
1850	$ 673,564.76	$ 471,495.33	$ 202,069.43	$ 673,564.76	$ 164,489.61	$ 59,074.37	$ 195,976.23	$ 25,048.24	$ -	$ 20,222.87	$ -
1855	$ 792,026.95	$ -	$ 792,026.95	$ 792,026.95	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ 1,523,535.46	$ -	$ 1,523,535.46	$ 1,523,535.46	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 6,701,288.15	$ 4,355,837.30	$ 2,345,450.85	$ 6,701,288.15	$ 1,436,818.78	$ 502,258.24	$ 1,714,327.25	$ 364,942.35	$ -	$ 278,554.18	$ 3.53
1830 & 1835	$ 3,296,509.43	$ 2,142,731.13	$ 1,153,778.30	$ 3,296,509.43	$ 713,486.27	$ 256,239.59	$ 827,703.04	$ 179,280.29	$ -	$ 135,522.73	$ -
1840 & 1845	$ 1,952,388.13	$ 1,269,052.28	$ 683,335.85	$ 1,952,388.13	$ 413,018.34	$ 148,330.32	$ 493,998.65	$ 111,454.36	$ -	$ 84,251.31	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 1,061,700.00	$ -	$ 1,061,700.00	$ 1,061,700.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$ (701,372,856.00)	$ -	$ -	$ -	##########	$ (39,095,712.18)	$ (130,907,470.75)	$ (27,046,286.61)	$ -	$ (20,640,537.94)	$ (116.17)
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 6,845,570.88	$ -	$ 6,845,570.88	$ 6,845,570.88	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ 680,575,967.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 115,396,023.94	$ -	$ 115,396,023.94	$ 115,396,023.94	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ 107,040,234.22	$ -	$ 107,040,234.22	$ 107,040,234.22	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ 1,556,256.00	$ -	$ 1,556,256.00	$ 1,556,256.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ 4,618,236.29	$ -	$ 9,467,654.29	$ 9,467,654.29	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DCP	$ 28,750,118.38	$ 28,750,118.38	$ -	$ 28,750,118.38	$ 9,995,968.10	$ 2,877,901.82	$ 11,136,539.85	$ 2,520,882.49	$ -	$ 1,955,234.30	$ 182.77
LPHA	$ (1,326,000.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 128,958,121.50	$ 90,270,685.05	$ 38,687,436.45	$ 128,958,121.50	$ 31,492,548.64	$ 11,310,151.41	$ 37,520,855.39	$ 4,795,639.19	$ -	$ 3,871,792.44	$ -
NFA	$ 60,722.78	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ 197,394,075.23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ 30,001,994.60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ 560,717,846.89	$ 392,020,023.27	$ 168,697,823.62	$ 560,717,846.89	$ 116,765,261.15	$ 41,934,769.96	$ 156,886,573.24	$ 40,403,718.85	$ -	$ 30,542,242.74	$ -
SNCP	$ 93,677,742.20	$ 60,890,532.43	$ 32,787,209.77	$ 93,677,742.20	$ 29,501,114.16	$ 10,594,952.85	$ 19,865,799.95	$ -	$ -	$ -	$ -
TCP	$ 83,209,055.31	$ 83,209,055.31	$ -	$ 83,209,055.31	$ 28,930,491.75	$ 8,329,269.76	$ 32,231,552.85	$ 7,295,978.68	$ -	$ 5,658,870.57	$ 528.96
Total	**$ 1,357,206,226**	**$ 667,607,531**	**$ 489,114,209**	**$ 1,156,721,741**	**$ 110,614,537**	**$ 37,365,270**	**$ 131,640,662**	**$ 29,065,091**	**$ -**	**$ 22,221,287**	**$ 606**

2008 COST ALLOCATION INFO

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet O5 Details of Alloc

Ontario

Uniform System of Accounts - Detail Accounts

							Allocation - Customer Related						
		7	8	9	11		1	2	3	4	6	7	8
USoA Account #	Accounts	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - Demand	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$940	$2	$366	$1,057	$257,862	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$15,268	$27	$5,943	$17,160	$4,188,028	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$9,902	$17	$3,854	$11,130	$2,716,164	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$12,965	$23	$5,046	$14,572	$3,556,314	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$79,641	$139	$30,998	$89,514	$21,845,927	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$289,439	$505	$112,657	$325,321	$79,394,880	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$688,903	$0	$49,228	$363,840	$78,724,065	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$2,027,367	$680,153	$2,689,180	$708,127	$595,118	$36,424	$71
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$529,729	$0	$37,854	$279,773	$60,534,507	$29,104,663	$2,433,832	$340,629	$6,693	$1,236	$381,310	$8,444
1830-5	Poles, Towers and Fixtures - Secondary	$369,284	$0	$26,389	$0	$25,943,360	$12,608,333	$1,054,352	$0	$0	$0	$165,186	$3,658
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$449,583	$0	$32,127	$237,444	$51,375,829	$24,701,220	$2,065,601	$289,093	$5,680	$1,049	$323,619	$7,166
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$748,726	$0	$53,503	$395,435	$85,560,318	$41,136,938	$3,440,013	$481,450	$9,460	$1,746	$538,949	$11,934
1840-5	Underground Conduit - Secondary	$497,446	$0	$35,547	$0	$34,947,172	$16,984,137	$1,420,272	$0	$0	$0	$222,515	$4,927
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - Demand	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel
1845-4	Underground Conductors and Devices - Primary	$1,013,571	$0	$72,429	$535,311	$115,825,304	$55,688,179	$4,656,837	$651,752	$12,807	$2,364	$729,590	$16,156
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$925,237	$0	$66,116	$288,344	$90,270,685	$34,552,799	$2,889,424	$404,392	$0	$0	$452,688	$10,024
1855	Services	$0	$0	$0	$0	$0	$96,842,763	$16,196,651	$0	$0	$0	$1,268,770	$28,095
1860	Meters	$0	$0	$0	$0	$0	$78,196,092	$14,167,312	$11,895,901	$1,377,254	$254,262	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($950,450)	($5)	($68,849)	($372,335)	($98,549,194)	($84,631,390)	($10,563,652)	($992,126)	($73,090)	($19,677)	($1,066,302)	($23,602)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($2,320,923)	($127)	($188,961)	($959,829)	($251,517,748)	($159,968,125)	($19,606,885)	($8,239,223)	($1,014,403)	($364,713)	($1,557,606)	($34,210)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080	Distribution Services Revenue	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds					$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits					$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits					$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - Demand	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$21,650	$2	$1,908	$9,527	$2,445,407	$1,139,570	$126,574	$17,645	$2,699	$2,185	$14,966	$329
5012	Station Buildings and Fixtures Expense	$2,617	$5	$1,019	$2,941	$717,818	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$569	$1	$221	$639	$156,056	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$122	$0	$47	$137	$33,351	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$4,614	$0	$330	$2,437	$527,212	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$757	$0	$54	$400	$86,513	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$3,023	$0	$216	$1,159	$309,008	$148,872	$12,449	$1,412	$28	$5	$1,950	$43
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$614	$0	$44	$235	$62,766	$30,239	$2,529	$287	$6	$1	$396	$9
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$139	$0	$10	$43	$13,609	$5,209	$436	$61	$0	$0	$68	$2
5040	Underground Distribution Lines and Feeders - Operation Labour	$2,875	$0	$205	$1,184	$300,641	$144,778	$12,107	$1,442	$28	$5	$1,897	$42
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$9,260	$0	$662	$3,814	$968,411	$466,351	$38,998	$4,643	$91	$17	$6,110	$135
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$6	$0	$0	$2	$590	$226	$19	$3	$0	$0	$3	$0
5065	Meter Expense	$0	$0	$0	$0	$0	$824,199	$149,326	$125,385	$14,516	$2,680	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$16,914	$2	$1,491	$7,443	$1,910,430	$890,269	$98,883	$13,785	$2,108	$1,707	$11,692	$257
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - Demand	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$605	$1	$236	$680	$165,994	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$8,031	$0	$574	$4,241	$917,723	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$1,563	$0	$112	$486	$150,352	$72,523	$6,065	$592	$12	$2	$950	$21
5125	Maintenance of Overhead Conductors and Devices	$4,619	$0	$330	$2,440	$527,859	$253,792	$21,223	$2,970	$58	$11	$3,325	$74
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$448,225	$74,964	$0	$0	$0	$5,872	$130
5135	Overhead Distribution Lines and Feeders - Right of Way	$17,325	$0	$1,238	$6,645	$1,770,958	$853,200	$71,348	$8,090	$159	$29	$11,178	$248
5145	Maintenance of Underground Conduit	$59	$0	$4	$19	$5,674	$2,737	$229	$23	$0	$0	$36	$1
5150	Maintenance of Underground Conductors and Devices	$8,221	$0	$587	$4,342	$939,449	$451,682	$37,771	$5,286	$104	$19	$5,918	$131
5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$216,460	$36,202	$0	$0	$0	$2,836	$63
5160	Maintenance of Line Transformers	$4,687	$0	$335	$1,461	$457,296	$175,039	$14,637	$2,049	$0	$0	$2,293	$51
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$1,124,719	$203,773	$171,103	$19,809	$3,657	$0	$0
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$0	$0	$0	$0	$0	$1,198,507	$167,768	$167,752	$18,240	$3,492	$0	$0
5315	Customer Billing	$0	$0	$0	$0	$0	$5,487,943	$917,841	$899,202	$17,669	$6,990	$582	$159
5320	Collecting	$0	$0	$0	$0	$0	$1,597,678	$267,207	$261,780	$5,144	$2,035	$170	$46
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$0	$0	$0	$0	$0	$718,771	$224,019	$79,628	$39,283	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$156,134	$16	$14,030	$67,583	$17,633,021	$13,405,371	$1,819,224	$892,008	$108,491	$33,019	$110,639	$2,429
5710	Amortization of Limited Term Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - Demand	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs												
5735	Amortization of Deferred Development Costs												
5740	Amortization of Deferred Charges												
6005	Interest on Long Term Debt	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6205	Donations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$2,623,664	$606	$297,899	$1,344,595	$335,173,611	$176,899,335	$23,137,501	$10,176,192	$1,260,974	$527,241	$1,676,024	$36,832

Grouping by Allocator	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate class 2	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	GS >50-Intermediate	Large Use >5MW	Sentinel	Unmetered Scattered Load	Embedded Distributor
1808	$ 1,018.54	$ -	$ 2,941.26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ 504.29	$ -	$ 1,456.26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 957.65	$ -	$ 7,077.91	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 111.69	$ -	$ 486.42	$ -	$ 6,064.61	$ 592.22	$ 11.64	$ -	$ 2.15	$ 21.04	$ 793.61	$ -
1835	$ 330.08	$ -	$ 2,439.61	$ -	$ 21,222.94	$ 2,970.28	$ 58.36	$ -	$ 10.77	$ 73.63	$ 2,777.23	$ -
1840	$ 4.19	$ -	$ 18.62	$ -	$ 228.85	$ 22.67	$ 0.45	$ -	$ 0.08	$ 0.79	$ 29.95	$ -
1845	$ 587.46	$ -	$ 4,341.87	$ -	$ 37,771.22	$ 5,286.31	$ 103.87	$ -	$ 19.18	$ 131.04	$ 4,942.73	$ -
1850	$ 345.33	$ -	$ 1,506.06	$ -	$ 15,091.83	$ 2,112.19	$ -	$ -	$ -	$ 52.36	$ 1,974.91	$ -
1855	$ -	$ -	$ -	$ -	$ 111,166.61	$ -	$ -	$ -	$ -	$ 192.83	$ 7,273.61	$ -
1860	$ -	$ -	$ -	$ -	$ 203,772.96	$ 171,102.52	$ 19,809.49	$ -	$ 3,657.14	$ -	$ -	$ -
1815-1855	$ 3,399.23	$ -	$ 16,969.73	$ -	$ 225,457.01	$ 31,430.01	$ 4,807.00	$ -	$ 3,892.84	$ 585.54	$ 22,168.26	$ -
1830 & 1835	$ 1,497.91	$ -	$ 8,039.38	$ -	$ 86,325.36	$ 9,788.10	$ 192.33	$ -	$ 35.51	$ 299.49	$ 11,296.51	$ -
1840 & 1845	$ 867.10	$ -	$ 4,997.89	$ -	$ 51,104.74	$ 6,085.04	$ 119.57	$ -	$ 22.07	$ 177.30	$ 6,687.55	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ -	$ -	$ -	$ -	$ 224,018.70	$ 79,627.50	$ 39,282.90	$ -	$ -	$ -	$ -	$ -
Break Out	$ (243,780.16)	$ -	$ (1,264,582.03)	$ -	$ (28,351,312.87)	$ (8,339,340.90)	$ (979,002.03)	$ -	$ (351,371.06)	$ (55,383.11)	$ (2,093,683.44)	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ 680,152.79	$ 2,689,179.83	$ 708,126.99	$ -	$ 595,117.72	$ 71.13	$ 15,364.73	$ -
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ 16,196,651.30	$ -	$ -	$ -	$ -	$ 28,095.39	$ 1,059,744.51	$ -
CWMC	$ -	$ -	$ -	$ -	$ 14,316,637.66	$ 12,021,285.20	$ 1,391,770.95	$ -	$ 256,942.33	$ -	$ -	$ -
CWMR	$ -	$ -	$ -	$ -	$ 167,767.83	$ 167,751.55	$ 18,239.54	$ -	$ 3,492.33	$ -	$ -	$ -
CWNB	$ -	$ -	$ -	$ -	$ 1,185,048.02	$ 1,160,982.06	$ 22,812.53	$ -	$ 9,024.74	$ 205.56	$ 2,506.87	$ -
DCP	$ 40,794.81	$ -	$ 117,803.87	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 66,116.35	$ -	$ 288,344.15	$ -	$ 2,889,424.13	$ 404,392.24	$ -	$ -	$ -	$ 10,024.23	$ 378,109.19	$ -
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ 245,140.29	$ -	$ 1,811,804.09	$ -	$ 12,596,283.42	$ 1,762,925.43	$ 34,640.31	$ -	$ 6,395.13	$ 43,700.09	$ 1,648,345.94	$ -
SNCP	$ 61,935.47	$ -	$ -	$ -	$ 2,474,624.40	$ -	$ -	$ -	$ -	$ 8,585.18	$ 323,828.62	$ -
TCP	$ 118,069.00	$ -	$ 340,949.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 297,899**	**$ -**	**$ 1,344,595**	**$ -**	**$ 23,137,501**	**$ 10,176,192**	**$ 1,260,974**	**$ -**	**$ 527,241**	**$ 36,832**	**$ 1,392,161**	**$ -**

2008 COST ALLOCATION INFO

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet O5 Details of Alloc

Ontario

Uniform System of Accounts - Detail Accounts

					Allocation of Miscellaneous Revenue								
		9	11		1	2	3	4	6	7	8	9	11
USoA Account #	Accounts	Unmetered Scattered Load	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$15,365	$93,767	$6,845,571	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$318,491	$206	$32,595,504	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$137,972	$0	$13,969,502	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$270,304	$175	$27,663,908	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$450,159	$291	$46,070,941	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$185,856	$0	$18,817,708	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Unmetered Scattered Load	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
1845-4	Underground Conductors and Devices - Primary	$609,392	$394	$62,367,471	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$378,109	$0	$38,687,436	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$1,059,745	$0	$115,396,024	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$32,960	$105,923,782	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($890,432)	($2,816)	($98,263,086)									
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($1,295,242)	($53,733)	($192,134,140)									
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0									
3046	Balance Transferred From Income	$0	$0	$0	($13,326,717)	($2,834,713)	($6,844,468)	($1,480,722)	($1,115,251)	($207,174)	($1,787)	($81,375)	($69,766)
4080	Distribution Services Revenue	$0	$0	$0	($84,804,198)	($20,400,481)	($35,371,653)	($8,639,388)	($5,911,954)	($834,091)	($3,368)	($551,530)	($512,334)
4082	Retail Services Revenues	$0	$0	$0	($856,921)	($143,317)	($140,407)	($2,759)	($1,091)	($91)	($25)	($303)	($85)
4084	Service Transaction Requests (STR) Revenues	$0	$0	$0	($8,981)	($1,502)	($1,472)	($29)	($11)	($1)	($0)	($3)	($1)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	$0	$0	$0	($743,886)	($204,204)	($303,654)	($58,344)	($15,912)	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	$0	$0	$0	($2,763,417)	($462,173)	($452,787)	($8,897)	($3,520)	($293)	($80)	($978)	($274)
4240	Provision for Rate Refunds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0	$0	($725,160)	($154,248)	($372,435)	($80,572)	($60,685)	($11,273)	($97)	($4,428)	($3,796)
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0	$0	($1,929,419)	($410,405)	($990,930)	($214,376)	($161,464)	($29,994)	($259)	($11,781)	($10,101)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$1,270,354	$270,216	$652,441	$141,148	$106,310	$19,749	$170	$7,757	$6,650
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Unmetered Scattered Load	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	$0	($28,361)	($6,033)	($14,566)	($3,151)	($2,373)	($441)	($4)	($173)	($148)
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	$0	$0	$0	($50,531)	($10,748)	($25,952)	($5,614)	($4,229)	($786)	($7)	($309)	($265)
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$12,445	$345	$1,316,758	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$1,629	$1	$166,389	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$331	$0	$33,797	$0	$0	$0	$0	$0	$0	$0	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$57	$0	$5,832	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$1,584	$1	$161,884	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$5,103	$3	$521,452	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$2	$0	$253	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$0	$347	$1,116,453	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$9,723	$269	$1,028,693	$0	$0	$0	$0	$0	$0	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Unmetered Scattered Load	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$794	$0	$80,959	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$2,777	$2	$284,232	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$4,905	$0	$534,097	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$9,337	$5	$953,593	$0	$0	$0	$0	$0	$0	$0	$0	$0
5145	Maintenance of Underground Conduit	$30	$0	$3,055	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$4,943	$3	$505,857	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$2,369	$0	$257,930	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$1,915	$0	$195,984	$0	$0	$0	$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	$0	$474	$1,523,535	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$0	$498	$1,556,256	$0	$0	$0	$0	$0	$0	$0	$0	$0
5315	Customer Billing	$1,942	$544	$7,332,871	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting	$565	$158	$2,134,783	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$0	$0	$1,061,700	$0	$0	$0	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$91,991	$4,752	$16,467,923									
5710	Amortization of Limited Term Electric Plant	$0	$0	$0									

USoA Account #	Accounts	Unmetered Scattered Load	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0									
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0									
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs				$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges				$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6205	Donations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$1,392,161	$78,646	$215,184,906	($103,967,237)	($24,357,609)	($43,865,883)	($10,352,705)	($7,170,182)	($1,064,395)	($5,456)	($643,124)	($590,120)

Grouping by Allocator	Back-up/Standby Power	Rate class 2	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	GS >50-Intermediate	Large Use >5MW	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate class 2
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 0.36	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ 1.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ 0.01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 3.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ 474.07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 613.74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ 5.92	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840 & 1845	$ 3.68	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$ (51,797.21)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 93,767.46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ 33,307.34	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ 497.98	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ 701.92	$ -	$ (606,992.30)	$ (594,665.49)	$ (11,684.78)	$ -	$ (4,622.55)	$ (105.29)	$ (1,284.04)	$ -	$ (359.53)	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ (204,204.00)	$ (303,654.00)	$ (58,344.00)	$ -	$ (15,912.00)	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ -	$ -	$ (3,145,931.42)	$ (7,595,910.27)	$ (1,643,287.84)	$ -	$ (1,237,692.95)	$ (1,983.00)	$ (90,309.57)	$ -	$ (77,425.97)	$ -
NFA ECC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ 1,065.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 78,646**	**$ -**	**-$ 3,957,128**	**-$ 8,494,230**	**-$ 1,713,317**	**$ -**	**-$ 1,258,228**	**-$ 2,088**	**-$ 91,594**	**$ -**	**-$ 77,786**	**$ -**

2008 COST ALLOCATION INFO
Hydro Ottawa Limited
EB-2005-0381
June 17, 2011
Sheet O5 Details of Alloc

Uniform System of Accounts - Detail Accounts

		Allocation of General Plant and Administration	1	2	3	4	6	7	8	9	11		
USoA Account #	Accounts	Total - Mis	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - A&G	
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Total - Mis	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - A&G	
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$1,537,600	$315,713	$705,874	$148,948	$112,483	$24,726	$239	$10,416	$7,046	$2,863,045	$0
1906	Land Rights	$0	$70,751	$14,527	$32,480	$6,854	$5,176	$1,138	$11	$479	$324	$131,740	$0
1908	Buildings and Fixtures	$0	$27,007,668	$5,545,437	$12,398,557	$2,616,238	$1,975,746	$434,308	$4,205	$182,954	$123,767	$50,288,879	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$2,342,872	$481,058	$1,075,555	$226,954	$171,393	$37,675	$365	$15,871	$10,737	$4,362,480	$0
1920	Computer Equipment - Hardware	$0	$6,681,895	$1,371,982	$3,067,494	$647,276	$488,814	$107,451	$1,040	$45,264	$30,621	$12,441,838	$0
1925	Computer Software	$0	$41,700,047	$8,562,197	$19,143,468	$4,039,491	$3,050,567	$670,574	$6,493	$282,482	$191,097	$77,646,418	$0
1930	Transportation Equipment	$0	$12,146,846	$2,494,090	$5,576,319	$1,176,667	$888,603	$195,332	$1,891	$82,284	$55,665	$22,617,698	$0
1935	Stores Equipment	$0	$116,538	$23,929	$53,500	$11,289	$8,525	$1,874	$18	$789	$534	$216,997	$0
1940	Tools, Shop and Garage Equipment	$0	$4,139,695	$849,996	$1,900,432	$401,013	$302,839	$66,570	$645	$28,043	$18,971	$7,708,204	$0
1945	Measurement and Testing Equipment	$0	$399,024	$81,931	$183,182	$38,654	$29,191	$6,417	$62	$2,703	$1,829	$742,991	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$1,269,295	$260,622	$582,702	$122,957	$92,855	$20,411	$198	$8,598	$5,817	$2,363,455	$0
1960	Miscellaneous Equipment	$0	$180,870	$37,138	$83,033	$17,521	$13,232	$2,909	$28	$1,225	$829	$336,783	$0
1970	Load Management Controls - Customer Premises	$0	$596,638	$122,507	$273,902	$57,796	$43,647	$9,594	$93	$4,042	$2,734	$1,110,953	$0
1975	Load Management Controls - Utility Premises	$0	$38,622	$7,930	$17,730	$3,741	$2,825	$621	$6	$262	$177	$71,915	$0
1980	System Supervisory Equipment	$0	$7,435,315	$1,526,680	$3,413,371	$720,260	$543,931	$119,567	$1,158	$50,368	$34,073	$13,844,723	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit		($3,496,903)	($718,013)	($1,605,342)	($338,746)	($255,816)	($56,233)	($545)	($23,689)	($16,025)	($6,511,312)	($0)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		($54,627,262)	($11,216,520)	($25,078,035)	($5,291,753)	($3,996,257)	($878,456)	($8,506)	($370,053)	($250,338)	($101,717,180)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($25,961,975)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
4080	Distribution Services Revenue	($157,028,997)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($1,145,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	($12,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($1,326,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($3,692,418)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	($1,412,696)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	($3,758,730)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$2,474,796	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Total - Mis	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - A&G	
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($55,250)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($98,440)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$0	$201,557,629	$67,619,728	$267,354,060	$70,400,880	$59,165,674	$3,621,173	$7,072	$1,527,538	$9,322,214	$680,575,967	$0
4708	Charges-WMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Total - Mis	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - A&G	
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0	$4,108,108	$788,886	$1,349,774	$245,898	$173,331	$36,125	$354	$14,181	$10,710	$6,727,367	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$112,547	$21,613	$36,979	$6,737	$4,749	$990	$10	$389	$293	$184,305	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$0	$1,882,802	$361,557	$618,620	$112,698	$79,440	$16,556	$162	$6,499	$4,909	$3,083,243	$0
5610	Management Salaries and Expenses	$0	$5,466,099	$1,049,663	$1,795,960	$327,183	$230,628	$48,066	$471	$18,868	$14,251	$8,951,189	$0
5615	General Administrative Salaries and Expenses	$0	$574,763	$110,373	$188,846	$34,403	$24,251	$5,054	$50	$1,984	$1,498	$941,222	$0
5620	Office Supplies and Expenses	$0	$1,771,099	$340,107	$581,918	$106,012	$74,727	$15,574	$153	$6,114	$4,617	$2,900,322	$0
5625	Administrative Expense Transferred Credit	$0	($2,863,450)	($549,872)	($940,825)	($171,397)	($120,816)	($25,180)	($247)	($9,884)	($7,465)	($4,689,137)	$0
5630	Outside Services Employed	$0	$1,079,203	$207,241	$354,587	$64,598	$45,534	$9,490	$93	$3,725	$2,814	$1,767,285	$0
5635	Property Insurance	$0	$346,912	$71,231	$159,259	$33,605	$25,378	$5,579	$54	$2,350	$1,590	$645,957	$0
5640	Injuries and Damages	$0	$482,993	$92,750	$158,694	$28,910	$20,379	$4,247	$42	$1,667	$1,259	$790,941	$0
5645	Employee Pensions and Benefits	$0	$444,558	$85,369	$146,065	$26,610	$18,757	$3,909	$38	$1,535	$1,159	$728,000	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$0	$792,728	$152,229	$260,461	$47,450	$33,447	$6,971	$68	$2,736	$2,067	$1,298,157	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$0	$1,490,529	$286,228	$489,733	$89,218	$62,889	$13,107	$128	$5,145	$3,886	$2,440,865	$0
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$0	$2,873,038	$551,713	$943,975	$171,971	$121,221	$25,264	$248	$9,917	$7,490	$4,704,837	$0
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment		$7,099,195	$1,457,665	$3,259,066	$687,700	$519,342	$114,161	$1,105	$48,091	$32,533	$13,218,859	($0)
5710	Amortization of Limited Term Electric Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Accounts	Total - Mis	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total - A&G	
5715	Amortization of Intangibles and Other Electric Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$0	$10,839,434	$2,305,646	$5,567,025	$1,204,362	$907,102	$168,507	$1,453	$66,188	$56,745	$21,116,462	$0
6105	Taxes Other Than Income Taxes	$0	$927,106	$197,204	$476,152	$103,010	$77,585	$14,413	$124	$5,661	$4,853	$1,806,109	$0
6110	Income Taxes	$0	$3,054,464	$649,712	$1,568,742	$339,379	$255,614	$47,484	$410	$18,651	$15,990	$5,950,446	$0
6205	Donations	$0	$105,888	$20,334	$34,791	$6,338	$4,468	$931	$9	$366	$276	$173,400	$0
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		($192,016,710)	$289,685,152	$85,580,579	$306,228,102	$78,470,728	$65,201,453	$4,896,900	$19,200	$2,053,760	$9,699,548	$841,835,422	($0)

Grouping by Allocator	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	GS >50-Intermediate	Large Use >5MW	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate class 2
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840 & 1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$ (10,476,867.38)	$ (23,424,311.42)	$ (4,942,798.45)	$ -	$ (3,732,731.81)	$ (7,945.20)	$ (345,650.26)	$ -	$ (233,829.86)	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ 67,619,728.40	$ 267,354,059.58	$ 70,400,879.58	$ -	$ 59,165,674.45	$ 7,071.57	$ 1,527,537.53	$ -	$ 9,322,214.24	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ 3,152,561.57	$ 7,611,918.88	$ 1,646,751.12	$ -	$ 1,240,301.43	$ 1,987.18	$ 90,499.90	$ -	$ 77,589.15	$ -
NFA ECC	$ 21,766,967.15	$ 48,666,857.99	$ 10,269,265.37	$ -	$ 7,755,204.66	$ 16,507.12	$ 718,130.49	$ -	$ 485,810.00	$ -
O&M	$ 3,518,189.08	$ 6,019,577.23	$ 1,096,630.07	$ -	$ 773,004.40	$ 1,579.30	$ 63,241.94	$ -	$ 47,764.50	$ -
PNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 85,580,579**	**$ 306,228,102**	**$ 78,470,728**	**$ -**	**$ 65,201,453**	**$ 19,200**	**$ 2,053,760**	**$ -**	**$ 9,699,548**	**$ -**

Sheet O6 Composite Allocator Detail Worksheet - Second Run

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

		Demand Allocators										Customer Allocators			
			1	2	3	4	6	7	8	9	11		1	2	3
		Demand Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Customer Total	Residential	GS <50	GS>50 kW < 1500 kW
Composite allocators															
Rate Base															
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$89,654	$25,812	$99,884	$22,610	$17,537	$940	$2	$366	$1,057	$0	$0	$0	$0
1805-2	Land Station <50 kV		$1,456,112	$419,224	$1,622,259	$367,217	$284,819	$15,268	$27	$5,943	$17,160	$0	$0	$0	$0
1805	Total	$4,445,889	$1,545,766	$445,036	$1,722,143	$389,827	$302,355	$16,208	$28	$6,308	$18,217	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$944,368	$271,889	$1,052,123	$238,160	$184,720	$9,902	$17	$3,854	$11,130	$0	$0	$0	$0
1806	Total	$2,716,164	$944,368	$271,889	$1,052,123	$238,160	$184,720	$9,902	$17	$3,854	$11,130	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$1,236,475	$355,989	$1,377,561	$311,827	$241,857	$12,965	$23	$5,046	$14,572	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$7,595,488	$2,186,789	$8,462,158	$1,915,506	$1,485,695	$79,641	$139	$30,998	$89,514	$0	$0	$0	$0
1808	Total	$25,402,241	$8,831,963	$2,542,778	$9,839,718	$2,227,332	$1,727,552	$92,605	$161	$36,044	$104,086	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$79,394,880	$27,604,362	$7,947,469	$30,754,108	$6,961,542	$5,399,477	$289,439	$505	$112,657	$325,321	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$78,724,065	$23,448,384	$8,421,191	$31,505,403	$8,113,731	$6,133,384	$688,903	$0	$49,228	$363,840	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,845,571	$2,027,367	$680,153	$2,689,180
1820	Total	$78,724,065	$23,448,384	$8,421,191	$31,505,403	$8,113,731	$6,133,384	$688,903	$0	$49,228	$363,840	$6,845,571	$2,027,367	$680,153	$2,689,180
1815 & 1820	Total	$158,118,945	$51,052,746	$16,368,660	$62,259,511	$15,075,273	$11,532,861	$978,342	$505	$161,885	$689,161	$6,845,571	$2,027,367	$680,153	$2,689,180
1825-1	Storage Battery Equipment > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$18,030,527	$6,475,436	$24,225,934	$6,239,016	$4,716,238	$529,729	$0	$37,854	$279,773	$32,595,504	$29,104,663	$2,433,832	$340,629
1830-5	Poles, Towers and Fixtures - Secondary		$12,569,409	$4,514,145	$8,464,134	$0	$0	$369,284	$0	$26,389	$0	$13,969,502	$12,608,333	$1,054,352	$0
1830	Total	$86,477,867	$30,599,936	$10,989,581	$32,690,068	$6,239,016	$4,716,238	$899,013	$0	$64,242	$279,773	$46,565,006	$41,712,996	$3,488,185	$340,629
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$15,302,566	$5,495,723	$20,560,628	$5,295,073	$4,002,686	$449,583	$0	$32,127	$237,444	$27,663,908	$24,701,220	$2,065,601	$289,093
1835-5	Overhead Conductors and Devices - Secondary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Total	$51,375,829	$15,302,566	$5,495,723	$20,560,628	$5,295,073	$4,002,686	$449,583	$0	$32,127	$237,444	$27,663,908	$24,701,220	$2,065,601	$289,093
1830 & 1835	Total	$137,853,696	$45,902,502	$16,485,304	$53,250,696	$11,534,089	$8,718,924	$1,348,596	$0	$96,369	$517,217	$74,228,913	$66,414,217	$5,553,786	$629,723
1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$25,484,598	$9,152,472	$34,241,274	$8,818,312	$6,665,996	$748,726	$0	$53,503	$395,435	$46,070,941	$41,136,938	$3,440,013	$481,450
1840-5	Underground Conduit - Secondary		$16,931,705	$6,080,808	$11,401,666	$0	$0	$497,446	$0	$35,547	$0	$18,817,708	$16,984,137	$1,420,272	$0
1840	Total	$120,507,490	$42,416,303	$15,233,280	$45,642,941	$8,818,312	$6,665,996	$1,246,173	$0	$89,050	$395,435	$64,888,649	$58,121,075	$4,860,285	$481,450
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

1845-4	Underground Conductors and Devices - Primary		$34,499,186	$12,389,947	$46,353,334	$11,937,587	$9,023,938	$1,013,571	$0	$72,429	$535,311	$62,367,471	$55,688,179	$4,656,837	$651,752
1845-5	Underground Conductors and Devices - Secondary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Total	$115,825,304	$34,499,186	$12,389,947	$46,353,334	$11,937,587	$9,023,938	$1,013,571	$0	$72,429	$535,311	$62,367,471	$55,688,179	$4,656,837	$651,752
1840 & 1845	Total	$236,332,794	$76,915,490	$27,623,227	$91,996,274	$20,755,899	$15,689,935	$2,259,744	$0	$161,479	$930,747	$127,256,120	$113,809,254	$9,517,122	$1,133,203
1850	Line Transformers	$90,270,685	$31,492,549	$11,310,151	$37,520,855	$4,795,639	$3,871,792	$925,237	$0	$66,116	$288,344	$38,687,436	$34,552,799	$2,889,424	$404,392
1815- 1850	Total	$622,576,121	$205,363,286	$71,787,343	$245,027,337	$52,160,900	$39,813,512	$5,511,919	$505	$485,849	$2,425,469	$247,018,041	$216,803,636	$18,640,485	$4,856,498
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$115,396,024	$96,842,763	$16,196,651	$0
1815- 1855	Total	$622,576,121	$205,363,286	$71,787,343	$245,027,337	$52,160,900	$39,813,512	$5,511,919	$505	$485,849	$2,425,469	$362,414,065	$313,646,399	$34,837,136	$4,856,498
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$105,923,782	$78,196,092	$14,167,312	$11,895,901
1815-1860	Total	$622,576,121	$205,363,286	$71,787,343	$245,027,337	$52,160,900	$39,813,512	$5,511,919	$505	$485,849	$2,425,469	$468,337,846	$391,842,491	$49,004,448	$16,752,398
1565-1860	Total	$655,140,414	$216,685,384	$75,047,046	$257,641,321	$55,016,219	$42,028,140	$5,630,635	$712	$532,056	$2,558,902	$468,337,846	$391,842,491	$49,004,448	$16,752,398
	Total Demand And Customer	$1,123,478,261	$608,527,875	$124,051,494	$274,393,719	$57,136,241	$42,883,915	$9,749,684	$91,188	$3,957,449	$2,686,695				
	Accum Depreciation - NFA	($640,464,167)	($360,588,635)	($71,312,577)	($147,054,617)	($29,587,891)	($22,135,025)	($5,895,280)	($57,944)	($2,443,484)	($1,388,713)				
	Accum Depreciation - NFA ECC	($443,651,887)	($243,426,783)	($49,085,929)	($106,784,770)	($21,768,830)	($16,174,944)	($3,878,529)	($34,337)	($1,484,203)	($1,013,563)				
NFA	Net Fixed Assets	$483,014,093	$247,939,240	$52,738,917	$127,339,102	$27,548,350	$20,748,890	$3,854,404	$33,243	$1,513,965	$1,297,982				
NFA ECC	Net Fixed Assets Excluding Capital Contribution	$679,826,373	$365,101,092	$74,965,565	$167,608,949	$35,367,411	$26,708,971	$5,871,155	$56,851	$2,473,246	$1,673,133				

Operating and Maintenance

Allocate all the costs to the O and M expenses before using it as a composite allocator.

Acccounts

5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$2,445,407	$806,643	$281,972	$962,439	$204,882	$156,383	$21,650	$2	$1,908	$9,527	$1,286,488	$1,139,570	$126,574	$17,645
5012	Station Buildings and Fixtures Expense	$717,818	$249,574	$71,854	$278,051	$62,940	$48,817	$2,617	$5	$1,019	$2,941	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$156,056	$54,258	$15,621	$60,449	$13,683	$10,613	$569	$1	$221	$639	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$33,351	$11,596	$3,338	$12,919	$2,924	$2,268	$122	$0	$47	$137	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$527,212	$157,033	$56,396	$210,991	$54,337	$41,075	$4,614	$0	$330	$2,437	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$86,513	$25,768	$9,254	$34,622	$8,916	$6,740	$757	$0	$54	$400	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$309,008	$102,893	$36,953	$119,365	$25,854	$19,544	$3,023	$0	$216	$1,159	$162,760	$148,872	$12,449	$1,412
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$62,766	$20,900	$7,506	$24,245	$5,252	$3,970	$614	$0	$44	$235	$33,060	$30,239	$2,529	$287
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$13,609	$4,748	$1,705	$5,656	$723	$584	$139	$0	$10	$43	$5,706	$5,209	$436	$61
5040	Underground Distribution Lines and Feeders - Operation Labour	$300,641	$97,845	$35,140	$117,029	$26,404	$19,959	$2,875	$0	$205	$1,184	$158,355	$144,778	$12,107	$1,442
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$968,411	$315,173	$113,191	$376,969	$85,051	$64,292	$9,260	$0	$662	$3,814	$510,084	$466,351	$38,998	$4,643
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$590	$206	$74	$245	$31	$25	$6	$0	$0	$2	$248	$226	$19	$3
5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,113,425	$824,199	$149,326	$125,385
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$1,910,430	$630,176	$220,286	$751,888	$160,060	$122,171	$16,914	$2	$1,491	$7,443	$1,005,045	$890,269	$98,883	$13,785
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$165,994	$57,713	$16,616	$64,299	$14,555	$11,289	$605	$1	$236	$680	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$917,723	$273,349	$98,170	$367,273	$94,586	$71,500	$8,031	$0	$574	$4,241	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$150,352	$53,201	$19,107	$56,835	$10,847	$8,200	$1,563	$0	$112	$486	$79,191	$72,523	$6,065	$592
5125	Maintenance of Overhead Conductors and Devices	$527,859	$157,226	$56,466	$211,249	$54,404	$41,125	$4,619	$0	$330	$2,440	$278,043	$253,792	$21,223	$2,970

5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$523,190	$448,225	$74,964	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$1,770,958	$589,693	$211,781	$684,093	$148,174	$112,009	$17,325	$0	$1,238	$6,645	$932,796	$853,200	$71,348	$8,090
5145	Maintenance of Underground Conduit	$5,674	$1,997	$717	$2,149	$415	$314	$59	$0	$4	$19	$2,989	$2,737	$229	$23
5150	Maintenance of Underground Conductors and Devices	$939,449	$279,820	$100,494	$375,968	$96,825	$73,192	$8,221	$0	$587	$4,342	$494,844	$451,682	$37,771	$5,286
5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$252,663	$216,460	$36,202	$0
5160	Maintenance of Line Transformers	$457,296	$159,536	$57,295	$190,074	$24,294	$19,614	$4,687	$0	$335	$1,461	$191,725	$175,039	$14,637	$2,049
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,519,404	$1,124,719	$203,773	$171,103
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,552,266	$1,198,507	$167,768	$167,752
5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,322,654	$5,487,943	$917,841	$899,202
5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,131,809	$1,597,678	$267,207	$261,780
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,061,700	$718,771	$224,019	$79,628
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
O&M DC	Total	$12,467,117	$4,049,349	$1,413,936	$4,906,811	$1,095,158	$833,685	$108,269	$10	$9,624	$50,275	$20,618,443	$16,250,988	$2,484,366	$1,763,135
O&M	Total Demand and Customer	$33,243,480	$20,300,336	$3,898,302	$6,669,946	$1,215,113	$856,522	$178,511	$1,750	$70,075	$52,925				
Accounts															
4705	Power Purchased	$680,575,967	$201,557,629	$67,619,728	$267,354,060	$70,400,880	$59,165,674	$3,621,173	$7,072	$1,527,538	$9,322,214	$680,575,967			
4708	Charges-WMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
4714	Charges-NW	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
COP	Cost of Power	$680,575,967	$201,557,629	$67,619,728	$267,354,060	$70,400,880	$59,165,674	$3,621,173	$7,072	$1,527,538	$9,322,214	$680,575,967			
Acccounts															
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5010	Load Dispatching	$3,762,164	$1,946,213	$408,546	$980,084	$207,581	$158,568	$36,616	$331	$14,354	$9,872	$3,762,164			
5012	Station Buildings and Fixtures Expense	$717,818	$249,574	$71,854	$278,051	$62,940	$48,817	$2,617	$5	$1,019	$2,941	$717,818			
5014	Transformer Station Equipment - Operation Labour	$156,056	$54,258	$15,621	$60,449	$13,683	$10,613	$569	$1	$221	$639	$156,056			
5015	Transformer Station Equipment - Operation Supplies and Expenses	$33,351	$11,596	$3,338	$12,919	$2,924	$2,268	$122	$0	$47	$137	$33,351			
5016	Distribution Station Equipment - Operation Labour	$527,212	$157,033	$56,396	$210,991	$54,337	$41,075	$4,614	$0	$330	$2,437	$527,212			
5017	Distribution Station Equipment - Operation Supplies and Expenses	$86,513	$25,768	$9,254	$34,622	$8,916	$6,740	$757	$0	$54	$400	$86,513			
5020	Overhead Distribution Lines and Feeders - Operation Labour	$475,396	$251,765	$49,402	$120,776	$25,882	$19,549	$4,973	$43	$1,845	$1,160	$475,396			
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$96,563	$51,139	$10,035	$24,532	$5,257	$3,971	$1,010	$9	$375	$236	$96,563			
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5035	Overhead Distribution Transformers- Operation	$19,441	$9,957	$2,141	$5,717	$723	$584	$208	$2	$67	$43	$19,441			
5040	Underground Distribution Lines and Feeders - Operation Labour	$462,525	$242,623	$47,247	$118,471	$26,432	$19,965	$4,771	$42	$1,790	$1,185	$462,525			
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$1,489,863	$781,525	$152,188	$381,613	$85,142	$64,309	$15,369	$135	$5,765	$3,817	$1,489,863			
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5055	Underground Distribution Transformers - Operation	$843	$432	$93	$248	$31	$25	$9	$0	$3	$2	$843			
5065	Meter Expense	$1,116,453	$824,199	$149,326	$125,385	$14,516	$2,680	$0	$0	$0	$347	$1,116,453			
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5085	Miscellaneous Distribution Expense	$2,939,124	$1,520,444	$319,169	$765,673	$162,169	$123,879	$28,606	$258	$11,214	$7,712	$2,939,124			
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0			
5112	Maintenance of Transformer Station Equipment	$165,994	$57,713	$16,616	$64,299	$14,555	$11,289	$605	$1	$236	$680	$165,994			
5114	Maintenance of Distribution Station Equipment	$917,723	$273,349	$98,170	$367,273	$94,586	$71,500	$8,031	$0	$574	$4,241	$917,723			

5120	Maintenance of Poles, Towers and Fixtures	$231,310	$125,724	$25,171	$57,428	$10,859	$8,202	$2,513	$21	$905	$487	$231,310
5125	Maintenance of Overhead Conductors and Devices	$812,091	$411,017	$77,689	$214,220	$54,462	$41,136	$7,944	$74	$3,107	$2,441	$812,091
5130	Maintenance of Overhead Services	$534,097	$448,225	$74,964	$0	$0	$0	$5,872	$130	$4,905	$0	$534,097
5135	Overhead Distribution Lines and Feeders - Right of Way	$2,724,551	$1,442,893	$283,128	$692,183	$148,333	$112,038	$28,503	$248	$10,575	$6,649	$2,724,551
5145	Maintenance of Underground Conduit	$8,730	$4,734	$946	$2,172	$416	$314	$95	$1	$34	$19	$8,730
5150	Maintenance of Underground Conductors and Devices	$1,445,307	$731,502	$138,265	$381,254	$96,929	$73,212	$14,139	$131	$5,530	$4,345	$1,445,307
5155	Maintenance of Underground Services	$257,930	$216,460	$36,202	$0	$0	$0	$2,836	$63	$2,369	$0	$257,930
5160	Maintenance of Line Transformers	$653,280	$334,575	$71,933	$192,123	$24,294	$19,614	$6,980	$51	$2,250	$1,461	$653,280
5175	Maintenance of Meters	$1,523,535	$1,124,719	$203,773	$171,103	$19,809	$3,657	$0	$0	$0	$474	$1,523,535
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$1,556,256	$1,198,507	$167,768	$167,752	$18,240	$3,492	$0	$0	$0	$498	$1,556,256
5315	Customer Billing	$7,332,871	$5,487,943	$917,841	$899,202	$17,669	$6,990	$582	$159	$1,942	$544	$7,332,871
5320	Collecting	$2,134,783	$1,597,678	$267,207	$261,780	$5,144	$2,035	$170	$46	$565	$158	$2,134,783
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$1,061,700	$718,771	$224,019	$79,628	$39,283	$0	$0	$0	$0	$0	$1,061,700
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$6,727,367	$4,108,108	$788,886	$1,349,774	$245,898	$173,331	$36,125	$354	$14,181	$10,710	$6,727,367
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$184,305	$112,547	$21,613	$36,979	$6,737	$4,749	$990	$10	$389	$293	$184,305
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$3,083,243	$1,882,802	$361,557	$618,620	$112,698	$79,440	$16,556	$162	$6,499	$4,909	$3,083,243
5610	Management Salaries and Expenses	$8,951,189	$5,466,099	$1,049,663	$1,795,960	$327,183	$230,628	$48,066	$471	$18,868	$14,251	$8,951,189
5615	General Administrative Salaries and Expenses	$941,222	$574,763	$110,373	$188,846	$34,403	$24,251	$5,054	$50	$1,984	$1,498	$941,222
5620	Office Supplies and Expenses	$2,900,322	$1,771,099	$340,107	$581,918	$106,012	$74,727	$15,574	$153	$6,114	$4,617	$2,900,322
5625	Administrative Expense Transferred Credit	($4,689,137)	($2,863,450)	($549,872)	($940,825)	($171,397)	($120,816)	($25,180)	($247)	($9,884)	($7,465)	($4,689,137)
5630	Outside Services Employed	$1,767,285	$1,079,203	$207,241	$354,587	$64,598	$45,534	$9,490	$93	$3,725	$2,814	$1,767,285
5635	Property Insurance	$645,957	$346,912	$71,231	$159,259	$33,605	$25,378	$5,579	$54	$2,350	$1,590	$645,957
5640	Injuries and Damages	$790,941	$482,993	$92,750	$158,694	$28,910	$20,379	$4,247	$42	$1,667	$1,259	$790,941
5645	Employee Pensions and Benefits	$728,000	$444,558	$85,369	$146,065	$26,610	$18,757	$3,909	$38	$1,535	$1,159	$728,000
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$1,298,157	$792,728	$152,229	$260,461	$47,450	$33,447	$6,971	$68	$2,736	$2,067	$1,298,157
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$2,440,865	$1,490,529	$286,228	$489,733	$89,218	$62,889	$13,107	$128	$5,145	$3,886	$2,440,865
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$4,704,837	$2,873,038	$551,713	$943,975	$171,971	$121,221	$25,264	$248	$9,917	$7,490	$4,704,837
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$1,806,109	$927,106	$197,204	$476,152	$103,010	$77,585	$14,413	$124	$5,661	$4,853	$1,806,109
6205	Donations	$173,400	$105,888	$20,334	$34,791	$6,338	$4,468	$931	$9	$366	$276	$173,400
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	OM&A Expenses	**$65,697,541**	**$39,895,257**	**$7,684,926**	**$13,324,935**	**$2,448,358**	**$1,732,490**	**$359,607**	**$3,508**	**$141,328**	**$107,133**	**$65,697,541**

Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Allocators										Customer Allocators		
	Demand Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Customer Total	Residential	GS <50	GS>50 kW < 1500 kW
1808	$ 717,818	$ 249,574	$ 71,854	$ 278,051	$ 62,940	$ 48,817	$ 2,617	$ 5	$ 1,019	$ 2,941	$ -	$ -	$ -	$ -
1815	$ 355,401	$ 123,567	$ 35,576	$ 137,667	$ 31,162	$ 24,170	$ 1,296	$ 2	$ 504	$ 1,456	$ -	$ -	$ -	$ -
1820	$ 1,531,448	$ 456,150	$ 163,821	$ 612,886	$ 157,839	$ 119,315	$ 13,401	$ -	$ 958	$ 7,078	$ -	$ -	$ -	$ -
1830	$ 150,352	$ 53,201	$ 19,107	$ 56,835	$ 10,847	$ 8,200	$ 1,563	$ -	$ 112	$ 486	$ 79,191	$ 72,523	$ 6,065	$ 592
1835	$ 527,859	$ 157,226	$ 56,466	$ 211,249	$ 54,404	$ 41,125	$ 4,619	$ -	$ 330	$ 2,440	$ 278,043	$ 253,792	$ 21,223	$ 2,970
1840	$ 5,674	$ 1,997	$ 717	$ 2,149	$ 415	$ 314	$ 59	$ -	$ 4	$ 19	$ 2,989	$ 2,737	$ 229	$ 23
1845	$ 939,449	$ 279,820	$ 100,494	$ 375,968	$ 96,825	$ 73,192	$ 8,221	$ -	$ 587	$ 4,342	$ 494,844	$ 451,682	$ 37,771	$ 5,286
1850	$ 471,495	$ 164,490	$ 59,074	$ 195,976	$ 25,048	$ 20,223	$ 4,833	$ -	$ 345	$ 1,506	$ 197,678	$ 180,474	$ 15,092	$ 2,112
1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 775,852	$ 664,686	$ 111,167	$ -
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,519,404	$ 1,124,719	$ 203,773	$ 171,103
1815-1855	$ 4,355,837	$ 1,436,819	$ 502,258	$ 1,714,327	$ 364,942	$ 278,554	$ 38,564	$ 4	$ 3,399	$ 16,970	$ 2,291,533	$ 2,029,839	$ 225,457	$ 31,430
1830 & 1835	$ 2,142,731	$ 713,486	$ 256,240	$ 827,703	$ 179,280	$ 135,523	$ 20,962	$ -	$ 1,498	$ 8,039	$ 1,128,616	$ 1,032,310	$ 86,325	$ 9,788
1840 & 1845	$ 1,269,052	$ 413,018	$ 148,330	$ 493,999	$ 111,454	$ 84,251	$ 12,134	$ -	$ 867	$ 4,998	$ 668,439	$ 611,129	$ 51,105	$ 6,085
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,061,700	$ 718,771	$ 224,019	$ 79,628
Break Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,113,425	$ 824,199	$ 149,326	$ 125,385
CWMR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,552,266	$ 1,198,507	$ 167,768	$ 167,752
CWNB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,454,463	$ 7,085,621	$ 1,185,048	$ 1,160,982
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 12,467,117**	**$ 4,049,349**	**$ 1,413,936**	**$ 4,906,811**	**$ 1,095,158**	**$ 833,685**	**$ 108,269**	**$ 10**	**$ 9,624**	**$ 50,275**	**$ 20,618,443**	**$ 16,250,988**	**$ 2,484,366**	**$ 1,763,135**

Grouping of OM&A (lines 168 - 240)	Demand Allocators										Customer Allocators		
	Demand Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Customer Total	Residential	GS <50	GS>50 kW < 1500 kW
1808	$ 717,818	$ 249,574	$ 71,854	$ 278,051	$ 62,940	$ 48,817	$ 2,617	$ 5	$ 1,019	$ 2,941	$ 717,818	$ -	$ -	$ -
1815	$ 355,401	$ 123,567	$ 35,576	$ 137,667	$ 31,162	$ 24,170	$ 1,296	$ 2	$ 504	$ 1,456	$ 355,401	$ -	$ -	$ -
1820	$ 1,531,448	$ 456,150	$ 163,821	$ 612,886	$ 157,839	$ 119,315	$ 13,401	$ -	$ 958	$ 7,078	$ 1,531,448	$ -	$ -	$ -
1830	$ 231,310	$ 125,724	$ 25,171	$ 57,428	$ 10,859	$ 8,202	$ 2,513	$ 21	$ 905	$ 487	$ 231,310	$ -	$ -	$ -
1835	$ 812,091	$ 411,017	$ 77,689	$ 214,220	$ 54,462	$ 41,136	$ 7,944	$ 74	$ 3,107	$ 2,441	$ 812,091	$ -	$ -	$ -
1840	$ 8,730	$ 4,734	$ 946	$ 2,172	$ 416	$ 314	$ 95	$ 1	$ 34	$ 19	$ 8,730	$ -	$ -	$ -
1845	$ 1,445,307	$ 731,502	$ 138,265	$ 381,254	$ 96,929	$ 73,212	$ 14,139	$ 131	$ 5,530	$ 4,345	$ 1,445,307	$ -	$ -	$ -
1850	$ 673,565	$ 344,963	$ 74,166	$ 198,088	$ 25,048	$ 20,223	$ 7,197	$ 52	$ 2,320	$ 1,506	$ 673,565	$ -	$ -	$ -
1855	$ 792,027	$ 664,686	$ 111,167	$ -	$ -	$ -	$ 8,708	$ 193	$ 7,274	$ -	$ 792,027	$ -	$ -	$ -
1860	$ 1,523,535	$ 1,124,719	$ 203,773	$ 171,103	$ 19,809	$ 3,657	$ -	$ -	$ -	$ 474	$ 1,523,535	$ -	$ -	$ -
1815-1855	$ 6,701,288	$ 3,466,658	$ 727,715	$ 1,745,757	$ 369,749	$ 282,447	$ 65,221	$ 589	$ 25,567	$ 17,583	$ 6,701,288	$ -	$ -	$ -
1830 & 1835	$ 3,296,509	$ 1,745,797	$ 342,565	$ 837,491	$ 179,473	$ 135,558	$ 34,487	$ 299	$ 12,794	$ 8,045	$ 3,296,509	$ -	$ -	$ -
1840 & 1845	$ 1,952,388	$ 1,024,148	$ 199,435	$ 500,084	$ 111,574	$ 84,273	$ 20,141	$ 177	$ 7,555	$ 5,002	$ 1,952,388	$ -	$ -	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 1,061,700	$ 718,771	$ 224,019	$ 79,628	$ 39,283	$ -	$ -	$ -	$ -	$ -	$ 1,061,700	$ -	$ -	$ -
Break Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ 1,116,453	$ 824,199	$ 149,326	$ 125,385	$ 14,516	$ 2,680	$ -	$ -	$ -	$ 347	$ 1,116,453	$ -	$ -	$ -
CWMR	$ 1,556,256	$ 1,198,507	$ 167,768	$ 167,752	$ 18,240	$ 3,492	$ -	$ -	$ -	$ 498	$ 1,556,256	$ -	$ -	$ -
CWNB	$ 9,467,654	$ 7,085,621	$ 1,185,048	$ 1,160,982	$ 22,813	$ 9,025	$ 752	$ 206	$ 2,507	$ 702	$ 9,467,654	$ -	$ -	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ 1,806,109	$ 927,106	$ 197,204	$ 476,152	$ 103,010	$ 77,585	$ 14,413	$ 124	$ 5,661	$ 4,853	$ 1,806,109	$ -	$ -	$ -
NFA ECC	$ 645,957	$ 346,912	$ 71,231	$ 159,259	$ 33,605	$ 25,378	$ 5,579	$ 54	$ 2,350	$ 1,590	$ 645,957	$ -	$ -	$ -
O&M	$ 30,001,995	$ 18,320,903	$ 3,518,189	$ 6,019,577	$ 1,096,630	$ 773,004	$ 161,105	$ 1,579	$ 63,242	$ 47,765	$ 30,001,995	$ -	$ -	$ -
PNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 65,697,541**	**$ 39,895,257**	**$ 7,684,926**	**$ 13,324,935**	**$ 2,448,358**	**$ 1,732,490**	**$ 359,607**	**$ 3,508**	**$ 141,328**	**$ 107,133**	**$ 65,697,541**	**$ -**	**$ -**	**$ -**

4	6	7	8	9	11	
GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$4,445,889
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$2,716,164
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$25,402,241
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$79,394,880
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$78,724,065
$708,127	$595,118	$36,424	$71	$15,365	$93,767	$6,845,571
$708,127	$595,118	$36,424	$71	$15,365	$93,767	$85,569,636
$708,127	$595,118	$36,424	$71	$15,365	$93,767	$164,964,516
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$6,693	$1,236	$381,310	$8,444	$318,491	$206	$32,595,504
$0	$0	$165,186	$3,658	$137,972	$0	$13,969,502
$6,693	$1,236	$546,496	$12,102	$456,463	$206	$133,042,873
$0	$0	$0	$0	$0	$0	$0
$5,680	$1,049	$323,619	$7,166	$270,304	$175	$27,663,908
$0	$0	$0	$0	$0	$0	$0
$5,680	$1,049	$323,619	$7,166	$270,304	$175	$79,039,737
$12,374	$2,284	$870,115	$19,268	$726,767	$381	$212,082,610
$0	$0	$0	$0	$0	$0	$0
$9,460	$1,746	$538,949	$11,934	$450,159	$291	$46,070,941
$0	$0	$222,515	$4,927	$185,856	$0	$18,817,708
$9,460	$1,746	$761,464	$16,862	$636,015	$291	$185,396,139
$0	$0	$0	$0	$0	$0	$0

$12,807	$2,364	$729,590	$16,156	$609,392	$394	$62,367,471
$0	$0	$0	$0	$0	$0	$0
$12,807	$2,364	$729,590	$16,156	$609,392	$394	$178,192,775
$22,267	$4,111	$1,491,053	$33,018	$1,245,408	$685	$363,588,914
$0	$0	$452,688	$10,024	$378,109	$0	$128,958,122
$742,767	$601,513	$2,850,280	$62,381	$2,365,648	$94,833	$869,594,161
$0	$0	$1,268,770	$28,095	$1,059,745	$0	$115,396,024
$742,767	$601,513	$4,119,049	$90,476	$3,425,393	$94,833	$984,990,185
$1,377,254	$254,262	$0	$0	$0	$32,960	$105,923,782
$2,120,022	$855,775	$4,119,049	$90,476	$3,425,393	$127,793	$1,090,913,967
$2,120,022	$855,775	$4,119,049	$90,476	$3,425,393	$127,793	$1,123,478,261
$0	$0	$0	$0	$0	$0	
$2,699	$2,185	$14,966	$329	$12,445	$345	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$28	$5	$1,950	$43	$1,629	$1	
$6	$1	$396	$9	$331	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$68	$2	$57	$0	
$28	$5	$1,897	$42	$1,584	$1	
$91	$17	$6,110	$135	$5,103	$3	
$0	$0	$0	$0	$0	$0	
$0	$0	$3	$0	$2	$0	
$14,516	$2,680	$0	$0	$0	$347	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$2,108	$1,707	$11,692	$257	$9,723	$269	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$0	$0	$0	$0	$0	$0	
$12	$2	$950	$21	$794	$0	
$58	$11	$3,325	$74	$2,777	$2	

$0	$0	$5,872	$130	$4,905	$0
$159	$29	$11,178	$248	$9,337	$5
$0	$0	$36	$1	$30	$0
$104	$19	$5,918	$131	$4,943	$3
$0	$0	$2,836	$63	$2,369	$0
$0	$0	$2,293	$51	$1,915	$0
$19,809	$3,657	$0	$0	$0	$474
$0	$0	$0	$0	$0	$0
$18,240	$3,492	$0	$0	$0	$498
$17,669	$6,990	$582	$159	$1,942	$544
$5,144	$2,035	$170	$46	$565	$158
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$39,283	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$119,954	$22,837	$70,242	$1,740	$60,451	$2,650

GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 12	$ 2	$ 950	$ 21	$ 794	$ 0	$ -
$ 58	$ 11	$ 3,325	$ 74	$ 2,777	$ 2	$ -
$ 0	$ 0	$ 36	$ 1	$ 30	$ 0	$ -
$ 104	$ 19	$ 5,918	$ 131	$ 4,943	$ 3	$ -
$ -	$ -	$ 2,364	$ 52	$ 1,975	$ -	$ -
$ -	$ -	$ 8,708	$ 193	$ 7,274	$ -	$ -
$ 19,809	$ 3,657	$ -	$ -	$ -	$ 474	$ -
$ 4,807	$ 3,893	$ 26,657	$ 586	$ 22,168	$ 614	$ -
$ 192	$ 36	$ 13,525	$ 299	$ 11,297	$ 6	$ -
$ 120	$ 22	$ 8,007	$ 177	$ 6,688	$ 4	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 39,283	$ -	$ -	$ -	$ -	$ -	$ -
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$ 14,516	$ 2,680	$ -	$ -	$ -	$ 347	$ -
$ 18,240	$ 3,492	$ -	$ -	$ -	$ 498	$ -
$ 22,813	$ 9,025	$ 752	$ 206	$ 2,507	$ 702	$ -
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$ 119,954	**$ 22,837**	**$ 70,242**	**$ 1,740**	**$ 60,451**	**$ 2,650**	**$ -**

GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Total
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Sheet O7 Amortization Output Worksheet - Second Run

Categorization and Allocation of Contributed Capital
Contributed Capital - 1995

						Demand Allocation 1	2	3	4	6	7	8	9	11
Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	($803,908)	($803,908)	$0	($803,908)	($279,506)	($80,472)	($311,399)	($70,489)	($54,672)	($2,931)	($5)	($1,141)	($3,294)
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	($1,048,153)	($1,048,153)	$0	($1,048,153)	($312,198)	($112,122)	($419,471)	($108,028)	($81,661)	($9,172)	$0	($655)	($4,844)
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	($91,144)	$0	($91,144)	($91,144)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	($8,072,324)	($5,247,011)	($2,825,313)	($8,072,324)	($1,562,850)	($561,278)	($2,099,856)	($540,785)	($408,794)	($45,916)	$0	($3,281)	($24,250)
1830-5	Poles, Towers and Fixtures - Secondary	($3,459,568)	($2,248,719)	($1,210,849)	($3,459,568)	($1,089,492)	($391,277)	($733,654)	$0	$0	($32,009)	$0	($2,287)	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	($15,947,248)	($10,365,711)	($5,581,537)	($15,947,248)	($3,087,483)	($1,108,830)	($4,148,362)	($1,068,347)	($807,592)	($90,709)	$0	($6,482)	($47,907)
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	($23,326,235)	($15,162,053)	($8,164,182)	($23,326,235)	($4,516,099)	($1,621,900)	($6,067,860)	($1,562,684)	($1,181,274)	($132,681)	$0	($9,481)	($70,075)
1840-5	Underground Conduit - Secondary	($9,527,617)	($6,192,951)	($3,334,666)	($9,527,617)	($3,000,449)	($1,077,574)	($2,020,477)	$0	$0	($88,152)	$0	($6,299)	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	($41,340,715)	($26,871,465)	($14,469,250)	($41,340,715)	($8,003,810)	($2,874,467)	($10,753,971)	($2,769,520)	($2,093,553)	($235,148)	$0	($16,803)	($124,192)
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	($43,727,462)	($30,609,223)	($13,118,239)	($43,727,462)	($10,678,577)	($3,835,076)	($12,722,671)	($1,626,118)	($1,312,858)	($313,732)	$0	($22,419)	($97,773)
1855	Services	($45,061,898)	$0	($45,061,898)	($45,061,898)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	($4,406,008)	$0	($4,406,008)	($4,406,008)	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**($196,812,280)**	**($98,549,194)**	**($98,263,086)**	**($196,812,280)**	**($32,530,463)**	**($11,662,996)**	**($39,277,721)**	**($7,745,971)**	**($5,940,404)**	**($950,450)**	**($5)**	**($68,849)**	**($372,335)**
General Plant														
1905	Land	$0												
1906	Land Rights	$0												
1908	Buildings and Fixtures	($828,529)												
1910	Leasehold Improvements	$0												
1915	Office Furniture and Equipment	($596,449)												
1920	Computer Equipment - Hardware	($4,116,072)												
1925	Computer Software	($275,059)												
1930	Transportation Equipment	$0												
1935	Stores Equipment	$0												
1940	Tools, Shop and Garage Equipment	($31,955)												
1945	Measurement and Testing Equipment	$0												

1950	Power Operated Equipment	$0												
1955	Communication Equipment	($243,061)												
1960	Miscellaneous Equipment	$0												
1970	Load Management Controls - Customer Premises	$0												
1975	Load Management Controls - Utility Premises	$0												
1980	System Supervisory Equipment	($420,187)												
1990	Other Tangible Property	$0												
2005	Property Under Capital Leases	$0												
2010	Electric Plant Purchased or Sold	$0												
	Sub - Total	($6,511,312)												
	TOTAL - 1995	($203,323,592)	($98,549,194)	($98,263,086)	($196,812,280)	($32,530,463)	($11,662,996)	($39,277,721)	($7,745,971)	($5,940,404)	($950,450)	($5)	($68,849)	($372,335)

Accumulated Depreciation - 2105 Capital Contribution

						Demand Allocation 1	2	3	4	6	7	8	9	11
Account	**Description**	**Accumulated Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$171,774	$171,774	$0	$171,774	$59,723	$17,195	$66,538	$15,062	$11,682	$626	$1	$244	$704
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$169,328	$169,328	$0	$169,328	$50,435	$18,113	$67,765	$17,452	$13,192	$1,482	$0	$106	$783
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$14,724	$0	$14,724	$14,724	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$1,087,765	$707,047	$380,718	$1,087,765	$210,598	$75,634	$282,961	$72,872	$55,086	$6,187	$0	$442	$3,268
1830-5	Poles, Towers and Fixtures - Secondary	$466,185	$303,020	$163,165	$466,185	$146,812	$52,726	$98,862	$0	$0	$4,313	$0	$308	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$8,480,947	$5,512,616	$2,968,331	$8,480,947	$1,641,962	$589,690	$2,206,151	$568,160	$429,487	$48,240	$0	$3,447	$25,478
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$4,369,370	$2,840,090	$1,529,279	$4,369,370	$845,936	$303,807	$1,136,605	$292,715	$221,271	$24,853	$0	$1,776	$13,126
1840-5	Underground Conduit - Secondary	$1,784,672	$1,160,037	$624,635	$1,784,672	$562,031	$201,846	$378,467	$0	$0	$16,512	$0	$1,180	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$7,138,233	$4,639,851	$2,498,382	$7,138,233	$1,382,005	$496,330	$1,856,870	$478,208	$361,490	$40,603	$0	$2,901	$21,444
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$7,655,284	$5,358,699	$2,296,585	$7,655,284	$1,869,478	$671,400	$2,227,334	$284,681	$229,840	$54,924	$0	$3,925	$17,117
1855	Services	$8,850,181	$0	$8,850,181	$8,850,181	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$711,874	$0	$711,874	$711,874	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$40,900,337**	**$20,862,462**	**$20,037,874**	**$40,900,337**	**$6,768,980**	**$2,426,740**	**$8,321,553**	**$1,729,151**	**$1,322,049**	**$197,741**	**$1**	**$14,329**	**$81,919**
General Plant														
1905	Land	$0												
1906	Land Rights	$0												
1908	Buildings and Fixtures	$328,387												
1910	Leasehold Improvements	$0												
1915	Office Furniture and Equipment	$611,319												
1920	Computer Equipment - Hardware	$4,115,895												
1925	Computer Software	$275,059												
1930	Transportation Equipment	$0												
1935	Stores Equipment	$0												
1940	Tools, Shop and Garage Equipment	$31,955												
1945	Measurement and Testing Equipment	$0												

1950	Power Operated Equipment	$0
1955	Communication Equipment	$241,307
1960	Miscellaneous Equipment	$0
1970	Load Management Controls - Customer Premises	$0
1975	Load Management Controls - Utility Premises	$0
1980	System Supervisory Equipment	$267,923
1990	Other Tangible Property	$0
2005	Property Under Capital Leases	$0
2010	Electric Plant Purchased or Sold	$0
	Sub - Total	**$5,871,844**

	TOTAL - 2105 CC	$46,772,181	$20,862,462	$20,037,874	$40,900,337	$6,768,980	$2,426,740	$8,321,553	$1,729,151	$1,322,049	$197,741	$1	$14,329	$81,919

Accumulated Depreciation - 2105 Fixed Assets Only

						Demand Allocation 1	2	3	4	6	7	8	9	11
Account	**Description**	**Accumulated Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	($976,725)	($976,725)	$0	($976,725)	($339,592)	($97,771)	($378,341)	($85,642)	($66,425)	($3,561)	($6)	($1,386)	($4,002)
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	($616,440)	($616,440)	$0	($616,440)	($214,326)	($61,706)	($238,782)	($54,051)	($41,923)	($2,247)	($4)	($875)	($2,526)
1808-2	Buildings and Fixtures < 50 KV	($3,786,700)	($3,786,700)	$0	($3,786,700)	($1,316,577)	($379,051)	($1,466,802)	($332,027)	($257,525)	($13,805)	($24)	($5,373)	($15,516)
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	($14,741,845)	($14,741,845)	$0	($14,741,845)	($5,125,510)	($1,475,666)	($5,710,347)	($1,292,602)	($1,002,561)	($53,742)	($94)	($20,918)	($60,405)
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	($30,249,199)	($30,249,199)	$0	($30,249,199)	($9,009,886)	($3,235,787)	($12,105,742)	($3,117,647)	($2,356,712)	($264,707)	$0	($18,916)	($139,803)
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	($2,630,365)	$0	($2,630,365)	($2,630,365)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	($46,979,574)	($30,536,723)	($16,442,851)	($46,979,574)	($9,095,526)	($3,266,543)	($12,220,809)	($3,147,281)	($2,379,113)	($267,223)	$0	($19,095)	($141,132)
1830-5	Poles, Towers and Fixtures - Secondary	($20,134,103)	($13,087,167)	($7,046,936)	($20,134,103)	($6,340,657)	($2,277,167)	($4,269,745)	$0	$0	($186,286)	$0	($13,312)	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	($28,090,774)	($18,259,003)	($9,831,771)	($28,090,774)	($5,438,542)	($1,953,184)	($7,307,260)	($1,881,872)	($1,422,557)	($159,782)	$0	($11,418)	($84,388)
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	($75,787,816)	($49,262,080)	($26,525,736)	($75,787,816)	($14,672,974)	($5,269,613)	($19,714,705)	($5,077,218)	($3,838,004)	($431,086)	$0	($30,805)	($227,675)
1840-5	Underground Conduit - Secondary	($30,955,587)	($20,121,131)	($10,834,455)	($30,955,587)	($9,748,573)	($3,501,077)	($6,564,606)	$0	$0	($286,409)	$0	($20,466)	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	($82,390,453)	($53,553,794)	($28,836,659)	($82,390,453)	($15,951,284)	($5,728,702)	($21,432,250)	($5,519,546)	($4,172,371)	($468,642)	$0	($33,489)	($247,510)
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	($53,127,717)	($37,189,402)	($15,938,315)	($53,127,717)	($12,974,190)	($4,659,517)	($15,457,711)	($1,975,691)	($1,595,088)	($381,176)	$0	($27,238)	($118,791)
1855	Services	($37,338,063)	$0	($37,338,063)	($37,338,063)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	($56,746,864)	$0	($56,746,864)	($56,746,864)	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**($484,552,224)**	**($272,380,210)**	**($212,172,014)**	**($484,552,224)**	**($90,227,638)**	**($31,905,784)**	**($106,867,100)**	**($22,483,577)**	**($17,132,280)**	**($2,518,664)**	**($128)**	**($203,290)**	**($1,041,748)**

General Plant

1905	Land	$0
1906	Land Rights	($104,431)
1908	Buildings and Fixtures	($13,837,817)
1910	Leasehold Improvements	$0
1915	Office Furniture and Equipment	($2,947,601)
1920	Computer Equipment - Hardware	($9,469,684)
1925	Computer Software	($52,948,441)
1930	Transportation Equipment	($15,769,954)
1935	Stores Equipment	($194,471)
1940	Tools, Shop and Garage Equipment	($4,216,198)
1945	Measurement and Testing Equipment	($668,491)

1950	Power Operated Equipment	$0												
1955	Communication Equipment	($1,180,806)												
1960	Miscellaneous Equipment	($80,941)												
1970	Load Management Controls - Customer Premises	($401,646)												
1975	Load Management Controls - Utility Premises	($43,161)												
1980	System Supervisory Equipment	($5,725,383)												
1990	Other Tangible Property	$0												
2005	Property Under Capital Leases	$0												
2010	Electric Plant Purchased or Sold	$0												
	Sub - Total	**($107,589,024)**												
	TOTAL - 2105 FA	($592,141,248)	($272,380,210)	($212,172,014)	($484,552,224)	($90,227,638)	($31,905,784)	($106,867,100)	($22,483,577)	($17,132,280)	($2,518,664)	($128)	($203,290)	($1,041,748)

Accumulated Depreciation - 2120

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50 kW < 1500 kW	4 GS>1500 kW < 5000 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant														
1905	Land	$0												
1906	Land Rights	$0												
1908	Buildings and Fixtures	$0												
1910	Leasehold Improvements	$0												
1915	Office Furniture and Equipment	$0												
1920	Computer Equipment - Hardware	$0												
1925	Computer Software	$0												
1930	Transportation Equipment	$0												
1935	Stores Equipment	$0												
1940	Tools, Shop and Garage Equipment	$0												
1945	Measurement and Testing Equipment	$0												

1950	Power Operated Equipment	$0												
1955	Communication Equipment	$0												
1960	Miscellaneous Equipment	$0												
1970	Load Management Controls - Customer Premises	$0												
1975	Load Management Controls - Utility Premises	$0												
1980	System Supervisory Equipment	$0												
1990	Other Tangible Property	$0												
2005	Property Under Capital Leases	$0												
2010	Electric Plant Purchased or Sold	$0												
	Sub - Total	**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL - 2120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705

						Demand Allocation 1	2	3	4	6	7	8	9	11
Account	**Description**	**Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$46,244	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$46,244	$46,244	$0	$46,244	$16,078	$4,629	$17,913	$4,055	$3,145	$169	$0	$66	$189
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$64,589	$64,589	$0	$64,589	$22,457	$6,465	$25,019	$5,663	$4,393	$235	$0	$92	$265
1808-2	Buildings and Fixtures < 50 KV	$396,760	$396,760	$0	$396,760	$137,947	$39,716	$153,687	$34,789	$26,983	$1,446	$3	$563	$1,626
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$1,972,512	$1,972,512	$0	$1,972,512	$685,812	$197,449	$764,065	$172,955	$134,146	$7,191	$13	$2,799	$8,082
1820	Distribution Station Equipment - Normally Primary below 50 kV	$2,201,990	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$2,201,990	$2,201,990	$0	$2,201,990	$655,874	$235,549	$881,237	$226,949	$171,557	$19,269	$0	$1,377	$10,177
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$191,477	$0	$191,477	$191,477	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$3,065,454	$1,992,545	$1,072,909	$3,065,454	$593,490	$213,145	$797,417	$205,363	$155,239	$17,436	$0	$1,246	$9,209
1830-5	Poles, Towers and Fixtures - Secondary	$1,313,766	$853,948	$459,818	$1,313,766	$413,733	$148,587	$278,604	$0	$0	$12,155	$0	$869	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$2,122,004	$1,379,303	$742,701	$2,122,004	$410,833	$147,545	$551,997	$142,158	$107,461	$12,070	$0	$863	$6,375
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$4,245,368	$2,759,489	$1,485,879	$4,245,368	$821,929	$295,185	$1,104,349	$284,408	$214,992	$24,148	$0	$1,726	$12,754
1840-5	Underground Conduit - Secondary	$1,734,023	$1,127,115	$606,908	$1,734,023	$546,081	$196,118	$367,726	$0	$0	$16,044	$0	$1,146	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$3,719,004	$2,417,353	$1,301,651	$3,719,004	$720,021	$258,587	$967,425	$249,146	$188,336	$21,154	$0	$1,512	$11,172
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$3,458,820	$2,421,174	$1,037,646	$3,458,820	$844,670	$303,353	$1,006,357	$128,625	$103,846	$24,816	$0	$1,773	$7,734
1855	Services	$2,820,963	$0	$2,820,963	$2,820,963	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$6,747,970	$0	$6,747,970	$6,747,970	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$36,349,178**	**$17,633,021**	**$16,467,923**	**$34,100,944**	**$5,868,925**	**$2,046,328**	**$6,915,798**	**$1,454,110**	**$1,110,097**	**$156,134**	**$16**	**$14,030**	**$67,583**

General Plant

1905	Land	$0
1906	Land Rights	$824
1908	Buildings and Fixtures	$960,361
1910	Leasehold Improvements	$0
1915	Office Furniture and Equipment	$274,544
1920	Computer Equipment - Hardware	$1,167,856
1925	Computer Software	$6,917,757

1930	Transportation Equipment	$1,960,167												
1935	Stores Equipment	$16,739												
1940	Tools, Shop and Garage Equipment	$688,353												
1945	Measurement and Testing Equipment	$37,133												
1950	Power Operated Equipment	$0												
1955	Communication Equipment	$195,978												
1960	Miscellaneous Equipment	$33,584												
1970	Load Management Controls - Customer Premises	$108,488												
1975	Load Management Controls - Utility Premises	$7,208												
1980	System Supervisory Equipment	$849,867												
1990	Other Tangible Property	$0												
2005	Property Under Capital Leases	$0												
2010	Electric Plant Purchased or Sold	$0												
	Sub - Total	**$13,218,859**				$0	$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL - 5705	$49,568,037	$17,633,021	$16,467,923	$34,100,944	$5,868,925	$2,046,328	$6,915,798	$1,454,110	$1,110,097	$156,134	$16	$14,030	$67,583

Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710

						Demand Allocation								
						1	2	3	4	6	7	8	9	11
Account	**Description**	**Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant														
1905	Land	$0												
1906	Land Rights	$0												
1908	Buildings and Fixtures	$0												
1910	Leasehold Improvements	$0												
1915	Office Furniture and Equipment	$0												

1920	Computer Equipment - Hardware	$0												
1925	Computer Software	$0												
1930	Transportation Equipment	$0												
1935	Stores Equipment	$0												
1940	Tools, Shop and Garage Equipment	$0												
1945	Measurement and Testing Equipment	$0												
1950	Power Operated Equipment	$0												
1955	Communication Equipment	$0												
1960	Miscellaneous Equipment	$0												
1970	Load Management Controls - Customer Premises	$0												
1975	Load Management Controls - Utility Premises	$0												
1980	System Supervisory Equipment	$0												
1990	Other Tangible Property	$0												
2005	Property Under Capital Leases	$0												
2010	Electric Plant Purchased or Sold	$0												
	Sub - Total	**$0**				$0	$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL - 5710	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

						Demand Allocation 1	2	3	4	6	7	8	9	11
Account	**Description**	**Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant														
1905	Land	$0												
1906	Land Rights	$0												

1908	Buildings and Fixtures	$0												
1910	Leasehold Improvements	$0												
1915	Office Furniture and Equipment	$0												
1920	Computer Equipment - Hardware	$0												
1925	Computer Software	$0												
1930	Transportation Equipment	$0												
1935	Stores Equipment	$0												
1940	Tools, Shop and Garage Equipment	$0												
1945	Measurement and Testing Equipment	$0												
1950	Power Operated Equipment	$0												
1955	Communication Equipment	$0												
1960	Miscellaneous Equipment	$0												
1970	Load Management Controls - Customer Premises	$0												
1975	Load Management Controls - Utility Premises	$0												
1980	System Supervisory Equipment	$0												
1990	Other Tangible Property	$0												
2005	Property Under Capital Leases	$0												
2010	Electric Plant Purchased or Sold	$0												
	Sub - Total	**$0**				$0	$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL - 5715	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720

						Demand Allocation								
						1	2	3	4	6	7	8	9	11
Account	**Description**	**Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

General Plant														
1905	Land	$0												
1906	Land Rights	$0												
1908	Buildings and Fixtures	$0												
1910	Leasehold Improvements	$0												
1915	Office Furniture and Equipment	$0												
1920	Computer Equipment - Hardware	$0												
1925	Computer Software	$0												
1930	Transportation Equipment	$0												
1935	Stores Equipment	$0												
1940	Tools, Shop and Garage Equipment	$0												
1945	Measurement and Testing Equipment	$0												
1950	Power Operated Equipment	$0												
1955	Communication Equipment	$0												
1960	Miscellaneous Equipment	$0												
1970	Load Management Controls - Customer Premises	$0												
1975	Load Management Controls - Utility Premises	$0												
1980	System Supervisory Equipment	$0												
1990	Other Tangible Property	$0												
2005	Property Under Capital Leases	$0												
2010	Electric Plant Purchased or Sold	$0												
	Sub - Total	**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL - 5720	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

						Demand Allocation 1	2	3	4	6	7	8	9	11
Account	**Description**		**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1805-1	Land Station >50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1805-2	Land Station <50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1820	Distribution Station Equipment - Normally Primary below 50 kV					34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	29.79%	10.70%	40.02%	10.31%	7.79%	0.88%	0.00%	0.06%	0.46%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	34.77%	10.01%	38.74%	8.77%	6.80%	0.36%	0.00%	0.14%	0.41%
1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0	0	0
1830-4	Poles, Towers and Fixtures - Primary	100%	65%	35%	100%	29.79%	10.70%	40.02%	10.31%	7.79%	0.88%	0.00%	0.06%	0.46%
1830-5	Poles, Towers and Fixtures - Secondary	100%	65%	35%	100%	48.45%	17.40%	32.63%	0.00%	0.00%	1.42%	0.00%	0.10%	0.00%
1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0	0	0
1835-4	Overhead Conductors and Devices - Primary	100%	65%	35%	100%	29.79%	10.70%	40.02%	10.31%	7.79%	0.88%	0.00%	0.06%	0.46%
1835-5	Overhead Conductors and Devices - Secondary	100%	65%	35%	100%	48.45%	17.40%	32.63%	0.00%	0.00%	1.42%	0.00%	0.10%	0.00%
1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0	0	0
1840-4	Underground Conduit - Primary	100%	65%	35%	100%	29.79%	10.70%	40.02%	10.31%	7.79%	0.88%	0.00%	0.06%	0.46%
1840-5	Underground Conduit - Secondary	100%	65%	35%	100%	48.45%	17.40%	32.63%	0.00%	0.00%	1.42%	0.00%	0.10%	0.00%
1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0	0	0
1845-4	Underground Conductors and Devices - Primary	100%	65%	35%	100%	29.79%	10.70%	40.02%	10.31%	7.79%	0.88%	0.00%	0.06%	0.46%
1845-5	Underground Conductors and Devices - Secondary	100%	65%	35%	100%	48.45%	17.40%	32.63%	0.00%	0.00%	1.42%	0.00%	0.10%	0.00%
1850	Line Transformers	100%	70%	30%	100%	34.89%	12.53%	41.56%	5.31%	4.29%	1.02%	0.00%	0.07%	0.32%
1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Plant														
1905	Land	100%												

1906	Land Rights	100%
1908	Buildings and Fixtures	100%
1910	Leasehold Improvements	100%
1915	Office Furniture and Equipment	100%
1920	Computer Equipment - Hardware	100%
1925	Computer Software	100%
1930	Transportation Equipment	100%
1935	Stores Equipment	100%
1940	Tools, Shop and Garage Equipment	100%
1945	Measurement and Testing Equipment	100%
1950	Power Operated Equipment	100%
1955	Communication Equipment	100%
1960	Miscellaneous Equipment	100%
1970	Load Management Controls - Customer Premises	100%
1975	Load Management Controls - Utility Premises	100%
1980	System Supervisory Equipment	100%
1990	Other Tangible Property	100%
2005	Property Under Capital Leases	100%
2010	Electric Plant Purchased or Sold	100%

Sub -total	Customer Allocation 1	2	3	4	6	7	8	9	11	Sub -total	A & G Allocation 1	2	3	4	6
Total	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($803,908)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($1,048,153)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	($26,993)	($9,056)	($35,804)	($9,428)	($7,924)	($485)	($1)	($205)	($1,248)	($91,144)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($5,247,011)	($2,522,734)	($210,960)	($29,525)	($580)	($107)	($33,051)	($732)	($27,606)	($18)	($2,825,313)					
($2,248,719)	($1,092,865)	($91,389)	$0	$0	$0	($14,318)	($317)	($11,959)	$0	($1,210,849)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($10,365,711)	($4,983,778)	($416,761)	($58,328)	($1,146)	($212)	($65,294)	($1,446)	($54,537)	($35)	($5,581,537)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($15,162,053)	($7,289,833)	($609,601)	($85,317)	($1,676)	($309)	($95,507)	($2,115)	($79,772)	($52)	($8,164,182)					
($6,192,951)	($3,009,741)	($251,685)	$0	$0	$0	($39,432)	($873)	($32,935)	$0	($3,334,666)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($26,871,465)	($12,919,655)	($1,080,386)	($151,207)	($2,971)	($549)	($169,265)	($3,748)	($141,379)	($91)	($14,469,250)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($30,609,223)	($11,716,255)	($979,754)	($137,122)	$0	$0	($153,499)	($3,399)	($128,210)	$0	($13,118,239)					
$0	($37,816,890)	($6,324,757)	$0	$0	$0	($495,452)	($10,971)	($413,828)	$0	($45,061,898)					
$0	($3,252,646)	($589,304)	($494,822)	($57,288)	($10,576)	$0	$0	$0	($1,371)	($4,406,008)					
($98,549,194)	**($84,631,390)**	**($10,563,652)**	**($992,126)**	**($73,090)**	**($19,677)**	**($1,066,302)**	**($23,602)**	**($890,432)**	**($2,816)**	**($98,263,086)**					
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											($444,962)	($91,363)	($204,271)	($43,104)	($32,551)
											$0	$0	$0	$0	$0
											($320,323)	($65,771)	($147,053)	($31,030)	($23,433)
											($2,210,538)	($453,886)	($1,014,804)	($214,135)	($161,712)
											($147,721)	($30,331)	($67,815)	($14,310)	($10,806)
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											($17,161)	($3,524)	($7,878)	($1,662)	($1,255)
											$0	$0	$0	$0	$0

											$0	$0	$0	$0	$0
											($130,536)	($26,803)	($59,926)	($12,645)	($9,549)
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											($225,662)	($46,335)	($103,596)	($21,860)	($16,508)
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											($3,496,903)	($718,013)	($1,605,342)	($338,746)	($255,816)
($98,549,194)	($84,631,390)	($10,563,652)	($992,126)	($73,090)	($19,677)	($1,066,302)	($23,602)	($890,432)	($2,816)	($98,263,086)	($3,496,903)	($718,013)	($1,605,342)	($338,746)	($255,816)

Sub -total	Customer Allocation 1	2	3	4	6	7	8	9	11	Sub -total	A & G Allocation 1	2	3	4	6
Sub -total	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$171,774	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$169,328	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$4,361	$1,463	$5,784	$1,523	$1,280	$78	$0	$33	$202	$14,724					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$707,047	$339,944	$28,427	$3,979	$78	$14	$4,454	$99	$3,720	$2	$380,718					
$303,020	$147,266	$12,315	$0	$0	$0	$1,929	$43	$1,612	$0	$163,165					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$5,512,616	$2,650,436	$221,639	$31,020	$610	$113	$34,724	$769	$29,004	$19	$2,968,331					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$2,840,090	$1,365,500	$114,188	$15,981	$314	$58	$17,890	$396	$14,943	$10	$1,529,279					
$1,160,037	$563,772	$47,145	$0	$0	$0	$7,386	$164	$6,169	$0	$624,635					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$4,639,851	$2,230,815	$186,548	$26,109	$513	$95	$29,227	$647	$24,412	$16	$2,498,382					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$5,358,699	$2,051,143	$171,524	$24,006	$0	$0	$26,873	$595	$22,446	$0	$2,296,585					
$0	$7,427,257	$1,242,186	$0	$0	$0	$97,307	$2,155	$81,276	$0	$8,850,181					
$0	$525,527	$95,213	$79,948	$9,256	$1,709	$0	$0	$0	$222	$711,874					
$20,862,462	**$17,306,021**	**$2,120,647**	**$186,826**	**$12,294**	**$3,268**	**$219,868**	**$4,867**	**$183,613**	**$470**	**$20,037,874**					
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$176,360	$36,212	$80,963	$17,084	$12,902
											$0	$0	$0	$0	$0
											$328,309	$67,411	$150,719	$31,803	$24,017
											$2,210,443	$453,866	$1,014,760	$214,126	$161,705
											$147,721	$30,331	$67,815	$14,310	$10,806
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$17,161	$3,524	$7,878	$1,662	$1,255
											$0	$0	$0	$0	$0

											$0	$0	$0	$0	$0
											$129,594	$26,609	$59,493	$12,554	$9,480
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$143,888	$29,544	$66,056	$13,938	$10,526
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$3,153,477	$647,498	$1,447,684	$305,478	$230,693
$20,862,462	$17,306,021	$2,120,647	$186,826	$12,294	$3,268	$219,868	$4,867	$183,613	$470	$20,037,874	$3,153,477	$647,498	$1,447,684	$305,478	$230,693

Sub -total	Customer Allocation 1	2	3	4	6	7	8	9	11	Sub -total	A & G Allocation 1	2	3	4	6
Sub -total	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($976,725)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($616,440)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($3,786,700)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($14,741,845)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($30,249,199)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	($779,002)	($261,344)	($1,033,299)	($272,093)	($228,670)	($13,996)	($27)	($5,904)	($36,030)	($2,630,365)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($30,536,723)	($14,681,891)	($1,227,750)	($171,831)	($3,376)	($623)	($192,352)	($4,259)	($160,663)	($104)	($16,442,851)					
($13,087,167)	($6,360,293)	($531,870)	$0	$0	$0	($83,328)	($1,845)	($69,600)	$0	($7,046,936)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($18,259,003)	($8,778,830)	($734,116)	($102,744)	($2,019)	($373)	($115,014)	($2,547)	($96,066)	($62)	($9,831,771)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($49,262,080)	($23,684,941)	($1,980,616)	($277,199)	($5,447)	($1,006)	($310,304)	($6,871)	($259,183)	($168)	($26,525,736)					
($20,121,131)	($9,778,761)	($817,734)	$0	$0	$0	($128,115)	($2,837)	($107,008)	$0	($10,834,455)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($53,553,794)	($25,748,374)	($2,153,168)	($301,349)	($5,921)	($1,093)	($337,338)	($7,470)	($281,763)	($182)	($28,836,659)					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
($37,189,402)	($14,234,942)	($1,190,375)	($166,600)	$0	$0	($186,497)	($4,130)	($155,772)	$0	($15,938,315)					
$0	($31,334,885)	($5,240,662)	$0	$0	$0	($410,529)	($9,091)	($342,896)	$0	($37,338,063)					
$0	($41,892,226)	($7,589,896)	($6,373,026)	($737,841)	($136,217)	$0	$0	$0	($17,658)	($56,746,864)					
($272,380,210)	**($177,274,146)**	**($21,727,532)**	**($8,426,049)**	**($1,026,697)**	**($367,982)**	**($1,777,474)**	**($39,077)**	**($1,478,855)**	**($54,203)**	**($212,172,014)**	**$0**	**$0**	**$0**	**$0**	**$0**
											$0	$0	$0	$0	$0
											($56,085)	($11,516)	($25,747)	($5,433)	($4,103)
											($7,431,607)	($1,525,919)	($3,411,668)	($719,901)	($543,659)
											$0	$0	$0	$0	$0
											($1,583,011)	($325,037)	($726,721)	($153,347)	($115,805)
											($5,085,699)	($1,044,238)	($2,334,719)	($492,653)	($372,044)
											($28,435,987)	($5,838,711)	($13,054,263)	($2,754,599)	($2,080,235)
											($8,469,262)	($1,738,979)	($3,888,030)	($820,419)	($619,569)
											($104,441)	($21,445)	($47,946)	($10,117)	($7,640)
											($2,264,311)	($464,927)	($1,039,490)	($219,344)	($165,646)
											($359,013)	($73,716)	($164,814)	($34,778)	($26,264)

											$0	$0	$0	$0	$0
											($634,153)	($130,209)	($291,124)	($61,430)	($46,391)
											($43,469)	($8,925)	($19,956)	($4,211)	($3,180)
											($215,704)	($44,290)	($99,024)	($20,895)	($15,780)
											($23,180)	($4,759)	($10,641)	($2,245)	($1,696)
											($3,074,820)	($631,347)	($1,411,574)	($297,858)	($224,938)
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											($57,780,739)	($11,864,017)	($26,525,719)	($5,597,231)	($4,226,950)
($272,380,210)	($177,274,146)	($21,727,532)	($8,426,049)	($1,026,697)	($367,982)	($1,777,474)	($39,077)	($1,478,855)	($54,203)	($212,172,014)	($57,780,739)	($11,864,017)	($26,525,719)	($5,597,231)	($4,226,950)

Sub -total	Customer Allocation 1	2	3	4	6	7	8	9	11	Sub -total	A & G Allocation 1	2	3	4	6
Sub -total	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				

											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Sub -total	Customer Allocation 1	2	3	4	6	7	8	9	11	Sub -total	A & G Allocation 1	2	3	4	6
Sub -total	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$46,244	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$64,589	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$396,760	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$1,972,512	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$2,201,990	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$56,707	$19,025	$75,219	$19,807	$16,646	$1,019	$2	$430	$2,623	$191,477					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$1,992,545	$958,005	$80,112	$11,212	$220	$41	$12,551	$278	$10,483	$7	$1,072,909					
$853,948	$415,014	$34,705	$0	$0	$0	$5,437	$120	$4,541	$0	$459,818					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$1,379,303	$663,161	$55,456	$7,761	$153	$28	$8,688	$192	$7,257	$5	$742,701					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$2,759,489	$1,326,747	$110,947	$15,528	$305	$56	$17,382	$385	$14,519	$9	$1,485,879					
$1,127,115	$547,772	$45,807	$0	$0	$0	$7,177	$159	$5,994	$0	$606,908					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$2,417,353	$1,162,250	$97,191	$13,603	$267	$49	$15,227	$337	$12,718	$8	$1,301,651					
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0					
$2,421,174	$926,750	$77,498	$10,846	$0	$0	$12,142	$269	$10,141	$0	$1,037,646					
$0	$2,367,411	$395,942	$0	$0	$0	$31,016	$687	$25,906	$0	$2,820,963					
$0	$4,981,553	$902,541	$757,839	$87,739	$16,198	$0	$0	$0	$2,100	$6,747,970					
$17,633,021	**$13,405,371**	**$1,819,224**	**$892,008**	**$108,491**	**$33,019**	**$110,639**	**$2,429**	**$91,991**	**$4,752**	**$16,467,923**	**$0**	**$0**	**$0**	**$0**	**$0**
											$0	$0	$0	$0	$0
											$443	$91	$203	$43	$32
											$515,762	$105,901	$236,774	$49,962	$37,731
											$0	$0	$0	$0	$0
											$147,444	$30,274	$67,688	$14,283	$10,786
											$627,198	$128,781	$287,931	$60,757	$45,883
											$3,715,185	$762,832	$1,705,550	$359,891	$271,784

											$1,052,709	$216,151	$483,273	$101,976	$77,011
											$8,990	$1,846	$4,127	$871	$658
											$369,680	$75,906	$169,711	$35,811	$27,044
											$19,942	$4,095	$9,155	$1,932	$1,459
											$0	$0	$0	$0	$0
											$105,250	$21,611	$48,318	$10,196	$7,700
											$18,036	$3,703	$8,280	$1,747	$1,319
											$58,264	$11,963	$26,747	$5,644	$4,262
											$3,871	$795	$1,777	$375	$283
											$456,421	$93,716	$209,532	$44,214	$33,390
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
											$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,099,195	$1,457,665	$3,259,066	$687,700	$519,342
$17,633,021	$13,405,371	$1,819,224	$892,008	$108,491	$33,019	$110,639	$2,429	$91,991	$4,752	$16,467,923	$7,099,195	$1,457,665	$3,259,066	$687,700	$519,342

	Customer Allocation										A & G Allocation				
Sub -total	1	2	3	4	6	7	8	9	11	Sub -total	1	2	3	4	6
Sub -total	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				

											$0	$0	$0	$0	$0

											$0	$0	$0	$0	$0

												$0	$0	$0	$0	$0

54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%
54%	11%	25%	5%	4%

7	8	9	11	Sub -total
Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Sub -total

$0	$0	$0	$0	$0
($2,099)	($20)	($884)	($598)	($243,061)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($3,629)	($35)	($1,529)	($1,034)	($420,187)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($56,233)	($545)	($23,689)	($16,025)	($6,511,312)
($56,233)	($545)	($23,689)	($16,025)	($6,511,312)

7	8	9	11	Sub -total
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,836	$27	$1,195	$808	$328,387
$0	$0	$0	$0	$0
$5,280	$51	$2,224	$1,505	$611,319
$35,546	$344	$14,974	$10,130	$4,115,895
$2,375	$23	$1,001	$677	$275,059
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$276	$3	$116	$79	$31,955
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$2,084	$20	$878	$594	$241,307
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,314	$22	$975	$659	$267,923
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$50,711	$491	$21,362	$14,451	$5,871,844
$50,711	$491	$21,362	$14,451	$5,871,844

7	8	9	11	Sub -total
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
($902)	($9)	($380)	($257)	($104,431)
($119,507)	($1,157)	($50,343)	($34,056)	($13,837,817)
$0	$0	$0	$0	$0
($25,456)	($246)	($10,724)	($7,254)	($2,947,601)
($81,783)	($792)	($34,451)	($23,306)	($9,469,684)
($457,276)	($4,428)	($192,629)	($130,312)	($52,948,441)
($136,193)	($1,319)	($57,372)	($38,812)	($15,769,954)
($1,680)	($16)	($707)	($479)	($194,471)
($36,412)	($353)	($15,339)	($10,377)	($4,216,198)
($5,773)	($56)	($2,432)	($1,645)	($668,491)

$0	$0	$0	$0	$0
($10,198)	($99)	($4,296)	($2,906)	($1,180,806)
($699)	($7)	($294)	($199)	($80,941)
($3,469)	($34)	($1,461)	($988)	($401,646)
($373)	($4)	($157)	($106)	($43,161)
($49,446)	($479)	($20,829)	($14,091)	($5,725,383)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($929,166)	($8,997)	($391,415)	($264,789)	($107,589,024)
($929,166)	($8,997)	($391,415)	($264,789)	($107,589,024)

7	8	9	11	Sub -total
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0

7	**8**	**9**	**11**	**Sub -total**
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$7	$0	$3	$2	$824
$8,294	$80	$3,494	$2,364	$960,361
$0	$0	$0	$0	$0
$2,371	$23	$999	$676	$274,544
$10,086	$98	$4,249	$2,874	$1,167,856
$59,744	$578	$25,167	$17,025	$6,917,757

$16,929	$164	$7,131	$4,824	$1,960,167
$145	$1	$61	$41	$16,739
$5,945	$58	$2,504	$1,694	$688,353
$321	$3	$135	$91	$37,133
$0	$0	$0	$0	$0
$1,693	$16	$713	$482	$195,978
$290	$3	$122	$83	$33,584
$937	$9	$395	$267	$108,488
$62	$1	$26	$18	$7,208
$7,340	$71	$3,092	$2,092	$849,867
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$114,161	$1,105	$48,091	$32,533	$13,218,859
$114,161	$1,105	$48,091	$32,533	$13,218,859

7	8	9	11	Sub -total
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

7	8	9	11	Sub -total
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0

7	**8**	**9**	**11**	**Sub -total**
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**	**Sub -total**
1%	0%	0%	0%	100%

1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%
1%	0%	0%	0%	100%

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	35%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	35%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	35%
1835	Overhead Conductors and Devices	DNCP	CCA	35%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	35%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	35%
1840	Underground Conduit	DNCP	CCA	35%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	35%
1840-5	Underground Conduit - Secondary	SNCP	CCS	35%
1845	Underground Conductors and Devices	DNCP	CCA	35%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	35%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	35%
1850	Line Transformers	LTNCP	CCLT	30%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		

	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet E2 Allocator Worksheet - Second Run

Details:
The worksheet below details how allocators are derived.

			1	2	3	4	6	7	8	9	11
Explanation	**ID and Factors**	**Total**	**Residential**	**GS <50**	**GS>50 kW < 1500 kW**	**GS>1500 kW < 5000 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Back-up/Standby Power**
Demand Allocators											
1 cp											
Transformation CP	**TCP1**	**100.00%**	**33.21%**	**11.44%**	**37.92%**	**9.58%**	**7.29%**	**0.00%**	**0.00%**	**0.11%**	**0.45%**
Bulk Delivery (SubTransmission) CP	**BCP1**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Distribution CP (Total System)	**DCP1**	**100.00%**	**33.21%**	**11.44%**	**37.92%**	**9.58%**	**7.29%**	**0.00%**	**0.00%**	**0.11%**	**0.45%**
4 cp											
Transformation CP	**TCP4**	**100.00%**	**34.81%**	**10.63%**	**38.51%**	**8.73%**	**6.62%**	**0.16%**	**0.00%**	**0.12%**	**0.41%**
Bulk Delivery (SubTransmission) CP	**BCP4**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Distribution CP (Total System)	**DCP4**	**100.00%**	**34.81%**	**10.63%**	**38.51%**	**8.73%**	**6.62%**	**0.16%**	**0.00%**	**0.12%**	**0.41%**
12 cp											
Transformation CP	**TCP12**	**100.00%**	**34.77%**	**10.01%**	**38.74%**	**8.77%**	**6.80%**	**0.36%**	**0.00%**	**0.14%**	**0.41%**
Bulk Delivery (SubTransmission) CP	**BCP12**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Distribution CP (Total System)	**DCP12**	**100.00%**	**34.77%**	**10.01%**	**38.74%**	**8.77%**	**6.80%**	**0.36%**	**0.00%**	**0.14%**	**0.41%**
NON CO_INCIDENT PEAK											
1 NCP											
Distribution NCP (Total System)	**DNCP1**	**100.00%**	**34.46%**	**10.62%**	**36.69%**	**9.50%**	**7.25%**	**0.91%**	**0.00%**	**0.14%**	**0.43%**
Primary NCP	**PNCP1**	**100.00%**	**29.62%**	**10.90%**	**39.83%**	**10.34%**	**7.89%**	**0.89%**	**0.00%**	**0.06%**	**0.47%**
Line Transformer NCP	**LTNCP1**	**100.00%**	**35.00%**	**12.87%**	**40.93%**	**5.38%**	**4.38%**	**1.05%**	**0.00%**	**0.08%**	**0.33%**
Secondary NCP	**SNCP1**	**100.00%**	**48.22%**	**17.74%**	**32.50%**	**0.00%**	**0.00%**	**1.44%**	**0.00%**	**0.10%**	**0.00%**
4 NCP											
Distribution NCP (Total System)	**DNCP4**	**100.00%**	**34.73%**	**10.43%**	**36.78%**	**9.45%**	**7.14%**	**0.90%**	**0.00%**	**0.14%**	**0.42%**
Primary NCP	**PNCP4**	**100.00%**	**29.79%**	**10.70%**	**40.02%**	**10.31%**	**7.79%**	**0.88%**	**0.00%**	**0.06%**	**0.46%**
Line Transformer NCP	**LTNCP4**	**100.00%**	**34.89%**	**12.53%**	**41.56%**	**5.31%**	**4.29%**	**1.02%**	**0.00%**	**0.07%**	**0.32%**
Secondary NCP	**SNCP4**	**100.00%**	**48.45%**	**17.40%**	**32.63%**	**0.00%**	**0.00%**	**1.42%**	**0.00%**	**0.10%**	**0.00%**
12 NCP											
Distribution NCP (Total System)	**DNCP12**	**100.00%**	**34.84%**	**10.22%**	**37.37%**	**9.24%**	**6.98%**	**0.79%**	**0.00%**	**0.14%**	**0.41%**
Primary NCP	**PNCP12**	**100.00%**	**29.42%**	**10.49%**	**40.98%**	**10.16%**	**7.68%**	**0.76%**	**0.00%**	**0.06%**	**0.45%**
Line Transformer NCP	**LTNCP12**	**100.00%**	**34.73%**	**12.38%**	**42.07%**	**5.28%**	**4.26%**	**0.89%**	**0.00%**	**0.07%**	**0.31%**
Secondary NCP	**SNCP12**	**100.00%**	**48.02%**	**17.12%**	**33.52%**	**0.00%**	**0.00%**	**1.24%**	**0.00%**	**0.10%**	**0.00%**

Demand Allocators - Composite											
DEMAND 1815-1855	**1815-1855 D**	**100.00%**	**32.99%**	**11.53%**	**39.36%**	**8.38%**	**6.39%**	**0.89%**	**0.00%**	**0.08%**	**0.39%**
DEMAND 1808	**1808 D**	**100.00%**	**34.77%**	**10.01%**	**38.74%**	**8.77%**	**6.80%**	**0.36%**	**0.00%**	**0.14%**	**0.41%**
DEMAND 1815	**1815 D**	**100.00%**	**34.77%**	**10.01%**	**38.74%**	**8.77%**	**6.80%**	**0.36%**	**0.00%**	**0.14%**	**0.41%**
DEMAND 1820	**1820 D**	**100.00%**	**29.79%**	**10.70%**	**40.02%**	**10.31%**	**7.79%**	**0.88%**	**0.00%**	**0.06%**	**0.46%**
DEMAND 1815 & 1820	**1815 & 1820 D**	**100.00%**	**32.29%**	**10.35%**	**39.38%**	**9.53%**	**7.29%**	**0.62%**	**0.00%**	**0.10%**	**0.44%**
DEMAND 1830	**1830 D**	**100.00%**	**35.38%**	**12.71%**	**37.80%**	**7.21%**	**5.45%**	**1.04%**	**0.00%**	**0.07%**	**0.32%**
DEMAND 1835	**1835 D**	**100.00%**	**29.79%**	**10.70%**	**40.02%**	**10.31%**	**7.79%**	**0.88%**	**0.00%**	**0.06%**	**0.46%**
DEMAND 1830 & 1835	**1830 & 1835 D**	**100.00%**	**33.30%**	**11.96%**	**38.63%**	**8.37%**	**6.32%**	**0.98%**	**0.00%**	**0.07%**	**0.38%**
DEMAND 1840	**1840 D**	**100.00%**	**35.20%**	**12.64%**	**37.88%**	**7.32%**	**5.53%**	**1.03%**	**0.00%**	**0.07%**	**0.33%**
DEMAND 1845	**1845 D**	**100.00%**	**29.79%**	**10.70%**	**40.02%**	**10.31%**	**7.79%**	**0.88%**	**0.00%**	**0.06%**	**0.46%**
DEMAND 1840 & 1845	**1840 & 1845 D**	**100.00%**	**32.55%**	**11.69%**	**38.93%**	**8.78%**	**6.64%**	**0.96%**	**0.00%**	**0.07%**	**0.39%**
DEMAND 1850	**1850 D**	**100.00%**	**34.89%**	**12.53%**	**41.56%**	**5.31%**	**4.29%**	**1.02%**	**0.00%**	**0.07%**	**0.32%**
DEMAND 1855	**1855 D**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
DEMAND 1860	**1860 D**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
CUSTOMER ALLOCATORS											
Billing Data											
kWh	**CEN**	**100.00%**	**29.62%**	**9.94%**	**39.28%**	**10.34%**	**8.69%**	**0.53%**	**0.00%**	**0.22%**	**1.37%**
kW	**CDEM**	**100.00%**	**0.00%**	**0.00%**	**70.33%**	**15.58%**	**11.31%**	**1.16%**	**0.00%**	**0.00%**	**1.63%**
kWh - Excl WMP	**CEN EWMP**	**100.00%**	**29.62%**	**9.94%**	**39.28%**	**10.34%**	**8.69%**	**0.53%**	**0.00%**	**0.22%**	**1.37%**
Dollar Billed (per 2006 EDR)	**CREV**	**100.00%**	**54.01%**	**12.99%**	**22.53%**	**5.50%**	**3.76%**	**0.53%**	**0.00%**	**0.35%**	**0.33%**
Bad Debt 3 Year Historical Average	**BDHA**	**100.00%**	**67.70%**	**21.10%**	**7.50%**	**3.70%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
Late Payment 3 Year Historical Average	**LPHA**	**100.00%**	**56.10%**	**15.40%**	**22.90%**	**4.40%**	**1.20%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
Number of Bills	**CNB**	**100.00%**	**90.25%**	**7.55%**	**2.11%**	**0.04%**	**0.01%**	**0.01%**	**0.03%**	**0.01%**	**0.00%**
Number of Connections (Unmetered)	**CCON**	**100.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**53.84%**	**1.19%**	**44.97%**	**0.00%**
Total Number of Customer	**CCA**	**100.00%**	**89.29%**	**7.47%**	**1.05%**	**0.02%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
Subtransmission Customer Base	**CCB**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Primary Feeder Customer Base	**CCP**	**100.00%**	**89.29%**	**7.47%**	**1.05%**	**0.02%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
Line Transformer Customer Base	**CCLT**	**100.00%**	**89.31%**	**7.47%**	**1.05%**	**0.00%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
Secondary Feeder Customer Base	**CCS**	**100.00%**	**90.26%**	**7.55%**	**0.00%**	**0.00%**	**0.00%**	**1.18%**	**0.03%**	**0.99%**	**0.00%**
Weighted - Services	**CWCS**	**100.00%**	**83.92%**	**14.04%**	**0.00%**	**0.00%**	**0.00%**	**1.10%**	**0.02%**	**0.92%**	**0.00%**
Weighted Meter -Capital	**CWMC**	**100.00%**	**73.82%**	**13.38%**	**11.23%**	**1.30%**	**0.24%**	**0.00%**	**0.00%**	**0.00%**	**0.03%**
Weighted Meter Reading	**CWMR**	**100.00%**	**77.01%**	**10.78%**	**10.78%**	**1.17%**	**0.22%**	**0.00%**	**0.00%**	**0.00%**	**0.03%**
Weighted Bills	**CWNB**	**100.00%**	**74.84%**	**12.52%**	**12.26%**	**0.24%**	**0.10%**	**0.01%**	**0.00%**	**0.03%**	**0.01%**
CUSTOMER ALLOCATORS - Composite											
CUSTOMER 1815-1855	**1815-1855 C**	**100.00%**	**86.54%**	**9.61%**	**1.34%**	**0.20%**	**0.17%**	**1.14%**	**0.02%**	**0.95%**	**0.03%**
CUSTOMER 1808	**1808 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
CUSTOMER 1815	**1815 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
CUSTOMER 1820	**1820 C**	**100.00%**	**29.62%**	**9.94%**	**39.28%**	**10.34%**	**8.69%**	**0.53%**	**0.00%**	**0.22%**	**1.37%**

	1815 & 1820										
CUSTOMER 1815 & 1820	**C**	**100.00%**	**29.62%**	**9.94%**	**39.28%**	**10.34%**	**8.69%**	**0.53%**	**0.00%**	**0.22%**	**1.37%**
CUSTOMER 1830	**1830 C**	**100.00%**	**89.58%**	**7.49%**	**0.73%**	**0.01%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
CUSTOMER 1835	**1835 C**	**100.00%**	**89.29%**	**7.47%**	**1.05%**	**0.02%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
	1830 & 1835										
CUSTOMER 1830 & 1835	**C**	**100.00%**	**89.47%**	**7.48%**	**0.85%**	**0.02%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
CUSTOMER 1840	**1840 C**	**100.00%**	**89.57%**	**7.49%**	**0.74%**	**0.01%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
CUSTOMER 1845	**1845 C**	**100.00%**	**89.29%**	**7.47%**	**1.05%**	**0.02%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
	1840 & 1845										
CUSTOMER 1840 & 1845	**C**	**100.00%**	**89.43%**	**7.48%**	**0.89%**	**0.02%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
CUSTOMER 1850	**1850 C**	**100.00%**	**89.31%**	**7.47%**	**1.05%**	**0.00%**	**0.00%**	**1.17%**	**0.03%**	**0.98%**	**0.00%**
CUSTOMER 1855	**1855 C**	**100.00%**	**83.92%**	**14.04%**	**0.00%**	**0.00%**	**0.00%**	**1.10%**	**0.02%**	**0.92%**	**0.00%**
CUSTOMER 1860	**1860 C**	**100.00%**	**73.82%**	**13.38%**	**11.23%**	**1.30%**	**0.24%**	**0.00%**	**0.00%**	**0.00%**	**0.03%**
Composite Allocators											
Net Fixed Assets	**NFA**	**100.00%**	**51.33%**	**10.92%**	**26.36%**	**5.70%**	**4.30%**	**0.80%**	**0.01%**	**0.31%**	**0.27%**
Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**53.71%**	**11.03%**	**24.65%**	**5.20%**	**3.93%**	**0.86%**	**0.01%**	**0.36%**	**0.25%**
5005-5340	**O&M**	**100.00%**	**61.07%**	**11.73%**	**20.06%**	**3.66%**	**2.58%**	**0.54%**	**0.01%**	**0.21%**	**0.16%**

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet E3 Demand Allocator Worksheet - Second Run

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

		1	2	3	4	6	7	8	9	11
Customer Classes	Total	Residential	GS <50	GS>50 kW < 1500 kW	GS>1500 kW < 5000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
CCA	316,549	282,648	23,636	3,308	65	12	3,703	82	3,093	2
CCB	-	0	0	0	0	0	0	0	0	0
CCP	316,549	282,648	23,636	3,308	65	12	3,703	82	3,093	2
CCLT	316,470	282,648	23,636	3,308	0	0	3,703	82	3,093	0
CCS	313,162	282,648	23,636	0	0	0	3,703	82	3,093	0
PLCC-CCA	126,620	113,059	9,454	1,323	26	5	1,481	33	1,237	1
PLCC-CCB	-	0	0	0	0	0	0	0	0	0
PLCC-CCP	126,620	113,059	9,454	1,323	26	5	1,481	33	1,237	1
PLCC-CCLT	126,588	113,059	9,454	1,323	0	0	1,481	33	1,237	0
PLCC-CCS	125,265	113,059	9,454	0	0	0	1,481	33	1,237	0
1NCP										
DNCP1	1,560,758	537,904	165,711	572,593	148,346	113,123	14,199	26	2,149	6,707
PNCP1	1,560,758	537,904	165,711	572,593	148,346	113,123	14,199	26	2,149	6,707
LTNCP1	1,340,542	537,904	165,711	498,156	65,272	53,168	14,199	26	2,149	3,957
SNCP1	1,006,286	537,904	165,711	286,297	0	0	14,199	26	2,149	0
PLCC - 1NCP										
DNCP1A	1,560,758	537,904	165,711	572,593	148,346	113,123	14,199	26	2,149	6,707
PNCP1A	1,434,145	424,845	156,257	571,270	148,320	113,118	12,718	0	912	6,706
LTNCP1A	1,213,961	424,845	156,257	496,833	65,272	53,168	12,718	0	912	3,957
SNCP1A	881,027	424,845	156,257	286,297	0	0	12,718	0	912	0
4 NCP										
DNCP4	6,100,650	2,118,500	636,235	2,244,095	576,673	435,863	54,879	100	8,447	25,858
PNCP4	6,100,650	2,118,500	636,235	2,244,095	576,673	435,863	54,879	100	8,447	25,858
LTNCP4	5,282,521	2,118,500	636,235	1,990,512	253,736	204,856	54,879	100	8,447	15,256
SNCP4	3,940,209	2,118,500	636,235	1,122,048	0	0	54,879	100	8,447	0
PLCC - 4NCP										

DNCP4A	**6,100,650**	2,118,500	636,235	2,244,095	576,673	435,863	54,879	100	8,447	25,858
PNCP4A	**5,594,203**	1,666,263	598,417	2,238,802	576,569	435,844	48,954	0	3,498	25,855
LTNCP4A	**4,776,200**	1,666,263	598,417	1,985,219	253,736	204,856	48,954	0	3,498	15,256
SNCP4A	**3,439,180**	1,666,263	598,417	1,122,048	0	0	48,954	0	3,498	0
12NCP										
DNCP12	**16,788,111**	5,849,367	1,715,438	6,273,215	1,551,770	1,172,227	133,383	242	24,332	68,137
PNCP12	**16,788,111**	5,849,367	1,715,438	6,273,215	1,551,770	1,172,227	133,383	242	24,332	68,137
LTNCP12	**14,454,385**	5,849,367	1,715,438	5,457,697	682,779	550,947	133,383	242	24,332	40,201
SNCP12	**10,859,370**	5,849,367	1,715,438	3,136,608	0	0	133,383	242	24,332	0
PLCC - 12NCP										
DNCP12A	**16,788,111**	5,849,367	1,715,438	6,273,215	1,551,770	1,172,227	133,383	242	24,332	68,137
PNCP12A	**15,268,827**	4,492,657	1,601,985	6,257,337	1,551,458	1,172,169	115,608	0	9,486	68,127
LTNCP12A	**12,935,481**	4,492,657	1,601,985	5,441,819	682,779	550,947	115,608	0	9,486	40,201
SNCP12A	**9,356,343**	4,492,657	1,601,985	3,136,608	0	0	115,608	0	9,486	0

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP12		
1805-2	Land Station <50 kV		dp	DCP	DCP12		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5096	Other Rent	Operation (Working Capital)	di				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				

2012 COST ALLOCATION INFORMATION FILING

Hydro Ottawa Limited

EB-2005-0381

June 17, 2011

Sheet E5 Reconciliation Worksheet - Second Run

Details:
The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	$0		$0		$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0		$0	$0	$0	$0	$0	$0
1805	Land		$0	$0		$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$257,862	$257,862		$0	$257,862	$257,862	$0	$257,862	$0
1805-2	Land Station <50 kV		$4,188,028	$4,188,028		$0	$4,188,028	$4,188,028	$0	$4,188,028	$0
1806	Land Rights		$0	$0		$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$2,716,164	$2,716,164		$0	$2,716,164	$2,716,164	$0	$2,716,164	$0
1808	Buildings and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$3,556,314	$3,556,314		$0	$3,556,314	$3,556,314	$0	$3,556,314	$0
1808-2	Buildings and Fixtures < 50 KV		$21,845,927	$21,845,927		$0	$21,845,927	$21,845,927	$0	$21,845,927	$0
1810	Leasehold Improvements		$0	$0		$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$79,394,880	$79,394,880		$0	$79,394,880	$79,394,880	$0	$79,394,880	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$78,724,065	$78,724,065		$0	$78,724,065	$78,724,065	$0	$78,724,065	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$6,845,571	$6,845,571		$0	$6,845,571	$6,845,571	$0	$6,845,571	$0
1825	Storage Battery Equipment		$0	$0		$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$93,130,011	$93,130,011		$0	$93,130,011	$93,130,011	$0	$93,130,011	$0
1830-5	Poles, Towers and Fixtures - Secondary		$39,912,862	$39,912,862		$0	$39,912,862	$39,912,862	$0	$39,912,862	$0
1835	Overhead Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$79,039,737	$79,039,737		$0	$79,039,737	$79,039,737	$0	$79,039,737	$0
1835-5	Overhead Conductors and Devices - Secondary		$0	$0		$0	$0	$0	$0	$0	$0
1840	Underground Conduit		$0	$0		$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$131,631,259	$131,631,259		$0	$131,631,259	$131,631,259	$0	$131,631,259	$0
1840-5	Underground Conduit - Secondary		$53,764,880	$53,764,880		$0	$53,764,880	$53,764,880	$0	$53,764,880	$0
1845	Underground Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0

1845-4	Underground Conductors and Devices - Primary		$178,192,775	$178,192,775		$0	$178,192,775	$178,192,775	$0	$178,192,775	$0
1845-5	Underground Conductors and Devices - Secondary		$0	$0		$0	$0	$0	$0	$0	$0
1850	Line Transformers		$128,958,122	$128,958,122		$0	$128,958,122	$128,958,122	$0	$128,958,122	$0
1855	Services		$115,396,024	$115,396,024		$0	$115,396,024	$115,396,024	$0	$115,396,024	$0
1860	Meters		$105,923,782	$105,923,782		$0	$105,923,782	$105,923,782	$0	$105,923,782	$0
1905	Land	$0	$2,863,045	$2,863,045		$0	$2,863,045	$2,863,045	$0	$2,863,045	$0
1906	Land Rights	$0	$131,740	$131,740		$0	$131,740	$131,740	$0	$131,740	$0
1908	Buildings and Fixtures	$0	$50,288,879	$50,288,879		$0	$50,288,879	$50,288,879	$0	$50,288,879	$0
1910	Leasehold Improvements	$0	$0	$0		$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$4,362,480	$4,362,480		$0	$4,362,480	$4,362,480	$0	$4,362,480	$0
1920	Computer Equipment - Hardware	$0	$12,441,838	$12,441,838		$0	$12,441,838	$12,441,838	$0	$12,441,838	$0
1925	Computer Software	$0	$77,646,418	$77,646,418		$0	$77,646,418	$77,646,418	$0	$77,646,418	$0
1930	Transportation Equipment	$0	$22,617,698	$22,617,698		$0	$22,617,698	$22,617,698	$0	$22,617,698	$0
1935	Stores Equipment	$0	$216,997	$216,997		$0	$216,997	$216,997	$0	$216,997	$0
1940	Tools, Shop and Garage Equipment	$0	$7,708,204	$7,708,204		$0	$7,708,204	$7,708,204	$0	$7,708,204	$0
1945	Measurement and Testing Equipment	$0	$742,991	$742,991		$0	$742,991	$742,991	$0	$742,991	$0
1950	Power Operated Equipment	$0	$0	$0		$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$2,363,455	$2,363,455		$0	$2,363,455	$2,363,455	$0	$2,363,455	$0
1960	Miscellaneous Equipment	$0	$336,783	$336,783		$0	$336,783	$336,783	$0	$336,783	$0
1970	Load Management Controls - Customer Premises	$0	$1,110,953	$1,110,953		$0	$1,110,953	$1,110,953	$0	$1,110,953	$0
1975	Load Management Controls - Utility Premises	$0	$71,915	$71,915		$0	$71,915	$71,915	$0	$71,915	$0
1980	System Supervisory Equipment	$0	$13,844,723	$13,844,723		$0	$13,844,723	$13,844,723	$0	$13,844,723	$0
1990	Other Tangible Property	$0	$0	$0		$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($203,323,592)	$0	($203,323,592)		$0	($203,323,592)	($203,323,592)	$0	($203,323,592)	($0)
2005	Property Under Capital Leases	$0	$0	$0		$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0		$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($545,369,067)		($545,369,067)		$0	($545,369,067)	($545,369,067)	$0	($545,369,067)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0		$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($25,961,975)		($25,961,975)		$0	($25,961,975)	($25,961,975)	$0	($25,961,975)	$0
4080	Distribution Services Revenue	($157,028,997)		($157,028,997)		$0	($157,028,997)	($157,028,997)	$0	($157,028,997)	$0
4082	Retail Services Revenues	($1,145,000)		($1,145,000)		$0	($1,145,000)	($1,145,000)	$0	($1,145,000)	$0
4084	Service Transaction Requests (STR) Revenues	($12,000)		($12,000)		$0	($12,000)	($12,000)	$0	($12,000)	$0
4090	Electric Services Incidental to Energy Sales	$0		$0		$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0		$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0		$0		$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0		$0		$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0		$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($1,326,000)		($1,326,000)		$0	($1,326,000)	($1,326,000)	$0	($1,326,000)	$0
4235	Miscellaneous Service Revenues	($3,692,418)		($3,692,418)		$0	($3,692,418)	($3,692,418)	$0	($3,692,418)	$0
4240	Provision for Rate Refunds	$0		$0		$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0		$0		$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0		$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0		$0		$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	($1,412,696)		($1,412,696)		$0	($1,412,696)	($1,412,696)	$0	($1,412,696)	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0		$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	($3,758,730)		($3,758,730)		$0	($3,758,730)	($3,758,730)	$0	($3,758,730)	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$2,474,796		$2,474,796		$0	$2,474,796	$2,474,796	$0	$2,474,796	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0		$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0		$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0		$0		$0	$0	$0	$0	$0	$0

4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($55,250)	($55,250)	$0	($55,250)	($55,250)	$0	($55,250)	$0
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($98,440)	($98,440)	$0	($98,440)	($98,440)	$0	($98,440)	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$680,575,967	$680,575,967	$0	$680,575,967	$680,575,967	$0	$680,575,967	$0
4708	Charges-WMS	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$3,762,164	$3,762,164	$0	$3,762,164	$3,762,164	$0	$3,762,164	$0
5012	Station Buildings and Fixtures Expense	$717,818	$717,818	$0	$717,818	$717,818	$0	$717,818	$0
5014	Transformer Station Equipment - Operation Labour	$156,056	$156,056	$0	$156,056	$156,056	$0	$156,056	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$33,351	$33,351	$0	$33,351	$33,351	$0	$33,351	$0
5016	Distribution Station Equipment - Operation Labour	$527,212	$527,212	$0	$527,212	$527,212	$0	$527,212	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$86,513	$86,513	$0	$86,513	$86,513	$0	$86,513	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$475,396	$475,396	$0	$475,396	$475,396	$0	$475,396	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$96,563	$96,563	$0	$96,563	$96,563	$0	$96,563	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$19,441	$19,441	$0	$19,441	$19,441	$0	$19,441	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$462,525	$462,525	$0	$462,525	$462,525	$0	$462,525	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$1,489,863	$1,489,863	$0	$1,489,863	$1,489,863	$0	$1,489,863	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$843	$843	$0	$843	$843	$0	$843	$0
5065	Meter Expense	$1,116,453	$1,116,453	$0	$1,116,453	$1,116,453	$0	$1,116,453	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$2,939,124	$2,939,124	$0	$2,939,124	$2,939,124	$0	$2,939,124	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0

5112	Maintenance of Transformer Station Equipment	$165,994	$165,994		$0	$165,994	$165,994	$0	$165,994	$0
5114	Maintenance of Distribution Station Equipment	$917,723	$917,723		$0	$917,723	$917,723	$0	$917,723	$0
5120	Maintenance of Poles, Towers and Fixtures	$231,310	$231,310		$0	$231,310	$231,310	$0	$231,310	$0
5125	Maintenance of Overhead Conductors and Devices	$812,091	$812,091		$0	$812,091	$812,091	$0	$812,091	$0
5130	Maintenance of Overhead Services	$534,097	$534,097		$0	$534,097	$534,097	$0	$534,097	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$2,724,551	$2,724,551		$0	$2,724,551	$2,724,551	$0	$2,724,551	$0
5145	Maintenance of Underground Conduit	$8,730	$8,730		$0	$8,730	$8,730	$0	$8,730	$0
5150	Maintenance of Underground Conductors and Devices	$1,445,307	$1,445,307		$0	$1,445,307	$1,445,307	$0	$1,445,307	$0
5155	Maintenance of Underground Services	$257,930	$257,930		$0	$257,930	$257,930	$0	$257,930	$0
5160	Maintenance of Line Transformers	$653,280	$653,280		$0	$653,280	$653,280	$0	$653,280	$0
5175	Maintenance of Meters	$1,523,535	$1,523,535		$0	$1,523,535	$1,523,535	$0	$1,523,535	$0
5305	Supervision	$0	$0		$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$1,556,256	$1,556,256		$0	$1,556,256	$1,556,256	$0	$1,556,256	$0
5315	Customer Billing	$7,332,871	$7,332,871		$0	$7,332,871	$7,332,871	$0	$7,332,871	$0
5320	Collecting	$2,134,783	$2,134,783		$0	$2,134,783	$2,134,783	$0	$2,134,783	$0
5325	Collecting- Cash Over and Short	$0	$0		$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0		$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$1,061,700	$1,061,700		$0	$1,061,700	$1,061,700	$0	$1,061,700	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0		$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0		$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$6,727,367	$6,727,367		$0	$6,727,367	$6,727,367	$0	$6,727,367	$0
5415	Energy Conservation	$0	$0		$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0		$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0		$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0		$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$184,305	$184,305		$0	$184,305	$184,305	$0	$184,305	$0
5515	Advertising Expense	$0	$0		$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0		$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$3,083,243	$3,083,243		$0	$3,083,243	$3,083,243	$0	$3,083,243	$0
5610	Management Salaries and Expenses	$8,951,189	$8,951,189		$0	$8,951,189	$8,951,189	$0	$8,951,189	$0
5615	General Administrative Salaries and Expenses	$941,222	$941,222		$0	$941,222	$941,222	$0	$941,222	$0
5620	Office Supplies and Expenses	$2,900,322	$2,900,322		$0	$2,900,322	$2,900,322	$0	$2,900,322	$0
5625	Administrative Expense Transferred Credit	($4,689,137)	($4,689,137)		$0	($4,689,137)	($4,689,137)	$0	($4,689,137)	$0
5630	Outside Services Employed	$1,767,285	$1,767,285		$0	$1,767,285	$1,767,285	$0	$1,767,285	$0
5635	Property Insurance	$645,957	$645,957		$0	$645,957	$645,957	$0	$645,957	$0
5640	Injuries and Damages	$790,941	$790,941		$0	$790,941	$790,941	$0	$790,941	$0
5645	Employee Pensions and Benefits	$728,000	$728,000		$0	$728,000	$728,000	$0	$728,000	$0
5650	Franchise Requirements	$0	$0		$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$1,298,157	$1,298,157		$0	$1,298,157	$1,298,157	$0	$1,298,157	$0
5660	General Advertising Expenses	$0	$0		$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$2,440,865	$2,440,865		$0	$2,440,865	$2,440,865	$0	$2,440,865	$0
5670	Rent	$0	$0		$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$4,704,837	$4,704,837		$0	$4,704,837	$4,704,837	$0	$4,704,837	$0
5680	Electrical Safety Authority Fees	$0	$0		$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0		$0	$0	$0	$0	$0	$0

5705	Amortization Expense - Property, Plant, and Equipment	$47,319,803		$47,319,803		$0	$47,319,803	$47,319,803	$0	$47,319,803	$0
5710	Amortization of Limited Term Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0		$0		$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0		$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0		$0		$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0		$0		$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$21,116,462		$21,116,462		$0	$21,116,462	$21,116,462	$0	$21,116,462	$0
6105	Taxes Other Than Income Taxes	$1,806,109		$1,806,109		$0	$1,806,109	$1,806,109	$0	$1,806,109	$0
6110	Income Taxes	$5,950,446		$5,950,446		$0	$5,950,446	$5,950,446	$0	$5,950,446	$0
6205	Donations	$173,400		$173,400		$0	$173,400	$173,400	$0	$173,400	$0
6210	Life Insurance	$0		$0		$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0		$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0		$0	$0	$0	$0	$0	$0
	Total	**($120,049,150)**	**$1,320,226,379**	**$1,200,177,229**		**$0**	**$1,200,177,229**	**$1,200,177,229**	**$0**	**$1,200,177,229**	**($0)**
					Control	**$1,200,177,229**					

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**	**Balance in O5**	**Difference**	**Balance in O4 Summary**	**Difference**
1808	$ 717,818	$ -	$ -	$ 717,818	$ 717,818	$ -	$ 717,818	$ -
1815	$ 355,401	$ -	$ -	$ 355,401	$ 355,401	$ -	$ 355,401	$ -
1820	$ 1,531,448	$ -	$ -	$ 1,531,448	$ 1,531,448	$ -	$ 1,531,448	$ -
1830	$ 231,310	$ -	$ -	$ 231,310	$ 231,310	$ -	$ 231,310	$ -
1835	$ 812,091	$ -	$ -	$ 812,091	$ 812,091	$ -	$ 812,091	$ -
1840	$ 8,730	$ -	$ -	$ 8,730	$ 8,730	$ -	$ 8,730	$ -
1845	$ 1,445,307	$ -	$ -	$ 1,445,307	$ 1,445,307	$ -	$ 1,445,307	$ -
1850	$ 673,565	$ -	$ -	$ 673,565	$ 673,565	$ -	$ 673,565	$ -
1855	$ 792,027	$ -	$ -	$ 792,027	$ 792,027	$ -	$ 792,027	$ -
1860	$ 1,523,535	$ -	$ -	$ 1,523,535	$ 1,523,535	$ -	$ 1,523,535	$ -
1815-1855	$ 6,701,288	$ -	$ -	$ 6,701,288	$ 6,701,288	$ -	$ 6,701,288	$ -
1830 & 1835	$ 3,296,509	$ -	$ -	$ 3,296,509	$ 3,296,509	$ -	$ 3,296,509	$ -
1840 & 1845	$ 1,952,388	$ -	$ -	$ 1,952,388	$ 1,952,388	$ -	$ 1,952,388	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 1,061,700	$ -	$ -	$ 1,061,700	$ 1,061,700	$ -	$ 1,061,700	$ -
Break Out	$ (701,372,856)	$ -	$ -	$ (701,372,856)	$ (701,372,856)	$ -	$ (701,372,856)	$ (0)
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 6,845,571	$ -	$ -	$ 6,845,571	$ 6,845,571	$ -	$ 6,845,571	$ -
CEN EWMP	$ 680,575,967	$ -	$ -	$ 680,575,967	$ 680,575,967	$ -	$ 680,575,967	$ -
CREV	$ (157,028,997)	$ -	$ -	$ (157,028,997)	$ (157,028,997)	$ -	$ (157,028,997)	$ -
CWCS	$ 115,396,024	$ -	$ -	$ 115,396,024	$ 115,396,024	$ -	$ 115,396,024	$ -
CWMC	$ 107,040,234	$ -	$ -	$ 107,040,234	$ 107,040,234	$ -	$ 107,040,234	$ -
CWMR	$ 1,556,256	$ -	$ -	$ 1,556,256	$ 1,556,256	$ -	$ 1,556,256	$ -
CWNB	$ 4,618,236	$ -	$ -	$ 4,618,236	$ 4,618,236	$ -	$ 4,618,236	$ -
DCP	$ 28,750,118	$ -	$ -	$ 28,750,118	$ 28,750,118	$ -	$ 28,750,118	$ -
LPHA	$ (1,326,000)	$ -	$ -	$ (1,326,000)	$ (1,326,000)	$ -	$ (1,326,000)	$ -
LTNCP	$ 128,958,122	$ -	$ -	$ 128,958,122	$ 128,958,122	$ -	$ 128,958,122	$ -
NFA	$ 60,723	$ -	$ -	$ 60,723	$ 60,723	$ -	$ 60,723	$ -
NFA ECC	$ 197,394,075	$ -	$ -	$ 197,394,075	$ 197,394,075	$ -	$ 197,394,075	$ -
O&M	$ 30,001,995	$ -	$ -	$ 30,001,995	$ 30,001,995	$ -	$ 30,001,995	$ -
PNCP	$ 560,717,847	$ -	$ -	$ 560,717,847	$ 560,717,847	$ -	$ 560,717,847	$ -
SNCP	$ 93,677,742	$ -	$ -	$ 93,677,742	$ 93,677,742	$ -	$ 93,677,742	$ -
TCP	$ 83,209,055	$ -	$ -	$ 83,209,055	$ 83,209,055	$ -	$ 83,209,055	$ -
Total	**$ 1,200,177,229**	**$ -**	**$ -**	**$ 1,200,177,229**	**$ 1,200,177,229**	**$ -**	**$ 1,200,177,229**	**$ (0)**

Appendix 2-O: Cost Allocation

Hydro Ottawa Limited's previous Cost Allocation was the 2006 Information Filing.

a) Allocated Cost

Classes	Cost Allocated in Previous Study after Adjustments $000	%	Cost Allocated in Test Year Study (Column 7A) $000	%
Residential	$90,240	57.6%	$93,489	56.3%
GS < 50 kW	$18,424	11.8%	$18,798	11.3%
GS > 50 < 1,500 kW	$34,982	22.3%	$38,372	23.1%
GS > 1,500 kW	$6,084	3.9%	$7,723	4.7%
Large User	$4,055	2.6%	$5,673	3.4%
UMSL	$486	0.3%	$462	0.3%
Sentinel Lights	$13	0.01%	$11	0.01%
Streetlight	$954	0.6%	$1,164	0.7%
Standby	$1,459	0.9%	$355	0.2%
Total	$156,696	100%	$166,046	100%

b) Calculated Class Revenues

	Column 7C	Column 7D	Column 7E
Classes	**L.F. X existing rates X (1 + d) $000**	**L.F. X proposed rates $000**	**Miscellaneous Revenue $000**
Residential	$84,800	$84,800	$5,836
GS < 50 kW	$20,399	$20,399	$1,122
GS > 50 < 1,500 kW	$35,370	$35,370	$1,650
GS > 1,500 kW	$8,639	$8,639	$233
Large User	$5,912	$5,912	$142
UMSL	$552	$477	$23
Sentinel Lights	$3	$5	$.3
Streetlight	$834	$908	$10
Standby	$512	$512	$8
Total	$157,021	$157,021	$9,026

c) Re-balancing Revenue-to-Cost Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios
	Most Recent Year: **2006**	= (Column 7C + column 7E) / (Column 7A)	= (Column 7D + Column 7E) / (Column 7A)
Residential	94%	97%	97%
GS < 50 kW	112%	115%	115%
GS > 50 < 1,500 kW	100%	97%	97%
GS > 1,500 kW	151%	115%	115%
Large User	114%	107%	107%
Street Lighting	71%	74%	80%
Sentinel Lights	34%	34%	45%
UMSL	119%	122%	105%
Standby	100%	147%	147%

d) Proposed Revenue to Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2012	2013	2014	
	%	%	%	%
Residential	97%	97%	97%	85% – 115%
GS < 50 kW	115%	115%	115%	80% - 120%
GS > 50 < 1,500 kW	97%	97%	97%	80% - 120%
GS > 1,500 kW	115%	115%	115%	80% - 120%
Large User	107%	107%	107%	85% - 115%
Street Lighting	80%	80%	80%	70% - 120%
Sentinel Lights	45%	60%	80%	80% - 120%
UMSL	105%	105%	105%	80% - 120%
Standby	147%	147%	147%	N/A

CURRENT RATE SCHEDULE

Hydro Ottawa Limited's current Tariff of Rates and Charges for the 2011 rate year is attached (Attachment AK). The Decision and Order for EB-2010-0326 was issued by the Ontario Energy Board on April 14, 2011.

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2011

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

EB-2010-0326

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	8.54
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.18
Distribution Volumetric Rate	$/kWh	0.0207
Low Voltage Service Rate	$/kWh	0.0002
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0004)
Retail Transmission Rate – Network Service Rate	$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0042

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2011

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

EB-2010-0326

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	14.76
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.46
Distribution Volumetric Rate	$/kWh	0.0185
Low Voltage Service Rate	$/kWh	0.0002
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2011

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

EB-2010-0326

GENERAL SERVICE 50 to 1,499 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	251.21
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	5.68
Distribution Volumetric Rate	$/kW	3.0380
Low Voltage Service Rate	$/kW	0.0756
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0533)
Retail Transmission Rate – Network Service Rate	$/kW	2.4768
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.5797

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2011

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

EB-2010-0326

GENERAL SERVICE 1,500 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	4,039.33
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	73.25
Distribution Volumetric Rate	$/kW	2.9014
Low Voltage Service Rate	$/kW	0.0808
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0624)
Retail Transmission Rate – Network Service Rate	$/kW	2.5718
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.6881

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2011

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

EB-2010-0326

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	14,669.82
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	212.88
Distribution Volumetric Rate	$/kW	2.7775
Low Voltage Service Rate	$/kW	0.0910
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0539)
Retail Transmission Rate – Network Service Rate	$/kW	2.8509
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.9011

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2011

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EB-2010-0326

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	4.04
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.11
Distribution Volumetric Rate	$/kWh	0.0200
Low Voltage Service Rate	$/kWh	0.0002
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
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EB-2010-0326

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – APPROVED ON AN INTERIM BASIS

Service Charge	$	108.02
Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility):		
General Service 50 to 1,499 kW customer	$/kW	1.4416
General Service 1,500 to 4,999 kW customer	$/kW	1.3224
General Service Large Use customer	$/kW	1.4674
Rate Rider for Tax Change – effective until April 30, 2012		
General Service 50 to 1,499 kW customer	$/kW	(0.0207)
General Service 1,500 to 4,999 kW customer	$/kW	(0.0166)
General Service Large Use customer	$/kW	(0.0211)

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
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EB-2010-0326

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	1.89
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.01
Distribution Volumetric Rate	$/kW	7.2434
Low Voltage Service Rate	$/kW	0.0574
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.1900)
Retail Transmission Rate – Network Service Rate	$/kW	1.8377
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.1980

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
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EB-2010-0326

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	0.49
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.01
Distribution Volumetric Rate	$/kW	3.4563
Low Voltage Service Rate	$/kW	0.0561
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0735)
Retail Transmission Rate – Network Service Rate	$/kW	1.8284
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.1735

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
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EB-2010-0326

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	5.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
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EB-2010-0326

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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Customer Administration		
Arrears Certificate	$	15.00
Duplicate invoices for previous billing	$	15.00
Request for other billing information	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Unprocessed Payment Charge (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at Meter - after regular hours	$	185.00
Disconnect/Reconnect at Pole – during regular hours	$	185.00
Disconnect/Reconnect at Pole – after regular hours	$	415.00
Temporary Service install & remove – overhead – no transformer	$	500.00
Specific Charge for Access to the Power Poles – per pole/year	$	22.35
Dry core transformer distribution charge	As per Attached Table	

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2011

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EB-2010-0326

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

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

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

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0344
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0240
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

Hydro Ottawa Limited
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Effective and Implementation Date May 1, 2011

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EB-2010-0326

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			$3.6049	$0.0751		$3.1561	
25 KVA 1 PH	150	900	$0.58	$6.83	$7.41	$0.51	$7.92
37.5 KVA 1 PH	200	1200	$0.77	$9.11	$9.88	$0.68	$10.55
50 KVA 1 PH	250	1600	$0.98	$11.45	$12.44	$0.86	$13.30
75 KVA 1 PH	350	1900	$1.31	$15.79	$17.10	$1.15	$18.25
100 KVA 1 PH	400	2600	$1.58	$18.36	$19.94	$1.39	$21.33
150 KVA 1 PH	525	3500	$2.10	$24.16	$26.25	$1.83	$28.09
167 KVA 1 PH	650	4400	$2.61	$29.96	$32.56	$2.28	$34.85
200 KVA 1 PH	696	4700	$2.79	$32.07	$34.86	$2.44	$37.30
225 KVA 1 PH	748	5050	$3.00	$34.46	$37.46	$2.62	$40.09
250 KVA 1 PH	800	5400	$3.21	$36.86	$40.06	$2.81	$42.87
*15 KVA 3 PH	125	650	$0.46	$5.62	$6.08	$0.41	$6.49
*45 KVA 3 PH	300	1800	$1.16	$13.66	$14.82	$1.01	$15.83
*75 KVA 3 PH	400	2400	$1.54	$18.21	$19.76	$1.35	$21.11
*112.5 KVA 3 PH	600	3400	$2.28	$27.17	$29.45	$1.99	$31.44
*150 KVA 3 PH	700	4500	$2.76	$32.09	$34.85	$2.42	$37.27
*225 KVA 3 PH	900	5300	$3.46	$40.90	$44.36	$3.03	$47.38
*300 KVA 3 PH	1100	6300	$4.19	$49.86	$54.05	$3.67	$57.72
*500 KVA 3 PH	1500	9700	$5.93	$68.80	$74.73	$5.19	$79.92
*750 KVA 3 PH	2100	12000	$7.99	$95.17	$103.16	$7.00	$110.16
*1000 KVA 3 PH	2600	15000	$9.93	$117.93	$127.85	$8.69	$136.54
*1500 KVA 3 PH	4000	22000	$15.06	$180.64	$195.70	$13.19	$208.89
*2000 KVA 3 PH	4800	24000	$17.61	$215.01	$232.63	$15.42	$248.04
*2500 KVA 3 PH	5700	26000	$20.43	$253.50	$273.93	$17.89	$291.82

No Load and Load Losses from CSA standard C802-94 Maximum losses for distribution power and dry-type transformers commercial use
Average load factor = 0.46 average loss factor = 0.2489

* For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

RATE DESIGN

1.0 INTRODUCTION

This Exhibit explains how the proposed rates have been designed in order to collect the requested revenue requirement in 2012. The 2011 Tariff of Rates and Charges is provided in Exhibit H1-1-1. Exhibit H6-1-1 contains the proposed Tariff of Rates and Charges for January 1, 2012 and Exhibit H6-2-1 contains tables showing the bill impacts for typical customers of all classes.

Hydro Ottawa Limited ("Hydro Ottawa") is requesting approval of a Base Revenue Requirement of $157,021k and Transformer Ownership Credit of $1,161k for a total revenue from distribution rates of $158,182k. It is proposed that this revenue be collected from the customer classes in similar percentages as the current rates, except for the adjustments made as a result of the Cost Allocation Study, detailed in Exhibit G1-1-1. Table 1 provides the revenue per rate class using the current rates, the calculated rates based on the revenue deficiency and the proposed rates using the forecasted 2012 load and customers/connections.

Table 1 – Revenue per Rate Class

Class	Distribution Revenue with Current Rates[1] $000	%	Distribution Revenue with Initial Rates[1] $000	%	Distribution Revenue with Proposed Rates[2] $000	%
Residential	$75,904	53.6%	$84,804	53.6%	$84,804	53.6%
General Service < 50 kW	$18,259	12.9%	$20,401	12.9%	$20,401	12.9%
General Service 50 to 1,499 kW	$32,406	22.9%	$36,206	22.9%	$36,206	22.9%
General Service 1,500 to 4,999 kW	$8,248	5.8%	$9,215	5.8%	$9,215	5.8%
Large Use	$5,411	3.8%	$6,046	3.8%	$6,046	3.8%
Unmetered Scattered Load	$494	0.3%	$552	0.3%	$477	0.3%
Sentinel Lighting	$3	0.002%	$4	0.002%	$5	0.003%
Street Lighting	$747	0.5%	$834	0.5%	$908	0.6%
Standby 1,500 to 4,999 kW	$117	0.1%	$131	0.1%	$131	0.1%
TOTAL[3]	$141,588	100%	$158,190	100%	$158,190	100%

[1] As calculated in EDR Model, without Smart Meter Adder
[2] Adjusted for Cost Allocation
[3] Totals may not match due to rounding

Hydro Ottawa has determined the proposed 2012 rates by multiplying both the 2011 approved Monthly Service Charge (not including any Rate Adders, if applicable) and the Distribution Volumetric Rate by the identified revenue deficiency of 11.7%. A modified version of the 2006 Electricity Distribution Rate ("EDR") Model was used for this purpose; a copy of which is included as Attachment AL. As discussed in Exhibit G1-1-1, Hydro Ottawa has made adjustments to the rates for the Sentinel Lights, Street Lighting and Unmetered Scattered Load classes, as a result of the cost allocation study. The results are shown in Tables 2 and 3.

Table 2 – Service Charges

	2011 $/month	2012 before Cost Allocation adjustments $/month	2012 after Cost Allocation adjustments $/month
Residential	8.54	9.54	9.54
General Service < 50 kW	14.76	16.49	16.49
General Service 50 to 1,499 kW	251.21	280.67	280.67
General Service 1,500 to 4,999 kW	4,039.33	4,512.97	4,512.97
Large Use	14,669.82	16,389.95	16,389.95
Unmetered Scattered Load	4.04	4.51	3.92
Sentinel Lights	1.89	2.11	2.42
Street Lights	0.49	0.55	0.60
Standby	108.02	120.69	120.69

Note that the province-wide fixed monthly charge of $5.25 per month for all electricity distributors related to the microFIT Generator rate class, which was approved by the Ontario Energy Board (the "Board") on March 17, 2010, has been included as miscellaneous revenue.

Table 3 – Distribution Volumetric Rates

	2011 $/kWh or $/kW	2012 before Cost Allocation $/kWh or $/kW	2012 after Cost Allocation $/kWh or $/kW
Residential	0.0207	0.0231	0.0231
General Service < 50 kW	0.0185	0.0207	0.0207
General Service 50 to 1,499 kW	3.0380	3.3942	3.3942
General Service 1,500 to 4,999 kW	2.9014	3.2416	3.2416
Large Use	2.7775	3.1032	3.1032
Unmetered Scattered Load	0.0200	0.0223	0.0193
Sentinel Lights	7.2434	8.0927	10.8550
Street Lights	3.4563	3.8616	4.2032
Standby 50 to 1,499 kW	1.4416	1.6106	1.6106
Standby 1,500 to 4,999 kW	1.3224	1.4775	1.4775
Standby Large Use	1.4674	1.6395	1.6395

2.0 FIXED/VARIABLE PROPORTION

Hydro Ottawa is proposing not to make any adjustments to the fixed/variable split for each class. Table 4 provides the fixed/variable split for each after the adjustments for cost allocation.

Table 4 – 2012 Forecast Fixed/Variable Split

	Fixed $000	%	Variable $000	%	Total[1] $000
Residential	$32,362	38.2%	$52,442	61.8%	$84,804
General Service < 50 kW	$4,677	22.9%	$15,723	77.1%	$20,401
General Service 50 to 1,499 kW	$11,145	30.8%	$25,061	69.2%	$36,206
General Service 1,500 to 4,999 kW	$3,640	39.5%	$5,575	60.5%	$9,215
Large Use	$2,360	39.0%	$3,685	61.0%	$6,046
Unmetered Scattered Load	$145	30.5%	$331	69.5%	$477
Sentinel Lights	$2	46.9%	$2	53.1%	$5
Street Lights	$397	43.7%	$511	56.3%	$908
Standby 1,500 to 4,999 kW	$3	2.2%	$128	97.8%	$131
TOTAL[1]	$54,732	34.6%	$103,458	65.4%	$158,190

[1] Totals may not match due to rounding

3.0 STANDBY POWER SERVICE CLASSIFICATION

As part of Hydro Ottawa's 2008 Electricity Distribution Rate Decision and Rate Order (EB-2007-0713), Standby Power Rates were approved on an interim basis. Hydro Ottawa has had interim Standby Rates approved by the Board in subsequent years (2009 to 2011). In the Board's *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219), issued on March 31, 2011, the Board indicated that it will entertain applications by distributors requesting to have their existing interim standby rates declared final. Therefore as part of this application, Hydro Ottawa is requesting that the proposed Standby Power Rates shown in Attachment AO be approved as final.

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
DETAILED INPUT:							
1005	Cash				ok	1005	Cash
1010	Cash Advances and Working Funds				ok	1010	Cash Advances and Working Funds
1020	Interest Special Deposits				ok	1020	Interest Special Deposits
1030	Dividend Special Deposits				ok	1030	Dividend Special Deposits
1040	Other Special Deposits				ok	1040	Other Special Deposits
1060	Term Deposits				ok	1060	Term Deposits
1070	Current Investments				ok	1070	Current Investments
1100	Customer Accounts Receivable				ok	1100	Customer Accounts Receivable
1102	Accounts Receivable - Services				ok	1102	Accounts Receivable - Services
1104	Accounts Receivable - Recoverable Work				ok	1104	Accounts Receivable - Recoverable Work
1105	Accounts Receivable - Merchandise, Jobbing, etc.				ok	1105	Accounts Receivable - Merchandise, Jobbing, etc.
1110	Other Accounts Receivable				ok	1110	Other Accounts Receivable
1120	Accrued Utility Revenues				ok	1120	Accrued Utility Revenues
1130	Accumulated Provision for Uncollectible Accounts--Credit				ok	1130	Accumulated Provision for Uncollectible Accounts--Credit
1140	Interest and Dividends Receivable				ok	1140	Interest and Dividends Receivable
1150	Rents Receivable				ok	1150	Rents Receivable
1170	Notes Receivable				ok	1170	Notes Receivable
1180	Prepayments				ok	1180	Prepayments
1190	Miscellaneous Current and Accrued Assets				ok	1190	Miscellaneous Current and Accrued Assets
1200	Accounts Receivable from Associated Companies				ok	1200	Accounts Receivable from Associated Companies
1210	Notes Receivable from Associated Companies				ok	1210	Notes Receivable from Associated Companies
1305	Fuel Stock				ok	1305	Fuel Stock
1330	Plant Materials and Operating Supplies				ok	1330	Plant Materials and Operating Supplies
1340	Merchandise				ok	1340	Merchandise
1350	Other Materials and Supplies				ok	1350	Other Materials and Supplies
1405	Long Term Investments in Non-Associated Companies				ok	1405	Long Term Investments in Non-Associated Companies
1408	Long Term Receivable - Street Lighting Transfer				ok	1408	Long Term Receivable - Street Lighting Transfer
1410	Other Special or Collateral Funds				ok	1410	Other Special or Collateral Funds
1415	Sinking Funds				ok	1415	Sinking Funds
1425	Unamortized Debt Expense				ok	1425	Unamortized Debt Expense
1445	Unamortized Discount on Long-Term Debt--Debit				ok	1445	Unamortized Discount on Long-Term Debt--Debit
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses				ok	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses
1460	Other Non-Current Assets				ok	1460	Other Non-Current Assets
1465	O.M.E.R.S. Past Service Costs				ok	1465	O.M.E.R.S. Past Service Costs

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
1470	Past Service Costs - Employee Future Benefits				ok	1470	Past Service Costs - Employee Future Benefits
1475	Past Service Costs - Other Pension Plans				ok	1475	Past Service Costs - Other Pension Plans
1480	Portfolio Investments - Associated Companies				ok	1480	Portfolio Investments - Associated Companies
1485	Investment in Associated Companies - Significant Influence				ok	1485	Investment in Associated Companies - Significant Influence
1490	Investment in Subsidiary Companies				ok	1490	Investment in Subsidiary Companies
1505	Unrecovered Plant and Regulatory Study Costs				ok	1505	Unrecovered Plant and Regulatory Study Costs
1508	Other Regulatory Assets				ok	1508	Other Regulatory Assets
1510	Preliminary Survey and Investigation Charges				ok	1510	Preliminary Survey and Investigation Charges
1515	Emission Allowance Inventory				ok	1515	Emission Allowance Inventory
1516	Emission Allowances Withheld				ok	1516	Emission Allowances Withheld
1518	RCVARetail				ok	1518	RCVARetail
1520	Power Purchase Variance Account				ok	1520	Power Purchase Variance Account
1525	Miscellaneous Deferred Debits				ok	1525	Miscellaneous Deferred Debits
1530	Deferred Losses from Disposition of Utility Plant				ok	1530	Deferred Losses from Disposition of Utility Plant
1540	Unamortized Loss on Reacquired Debt				ok	1540	Unamortized Loss on Reacquired Debt
1545	Development Charge Deposits/ Receivables				ok	1545	Development Charge Deposits/ Receivables
1548	RCVASTR				ok	1548	RCVASTR
1550	LV Charges						
1555	Smart Meters - Capital and Recovery						
1556	Smart Meters - O&M Variance						
1560	Deferred Development Costs				ok	1560	Deferred Development Costs
1562	Deferred Payments in Lieu of Taxes				ok	1562	Deferred Payments in Lieu of Taxes
1563	Account 1563 - Deffered PILs Contra Account				ok	1563	Account 1563 - Deferred PILs Contra Account
1565	1565-Conservation and Demand Management Expenditures and Recoveries				ok	1565	CDM Assets
1570	Qualifying Transition Costs				ok	1570	Qualifying Transition Costs
1571	Pre-market Opening Energy Variance				ok	1571	Pre-market Opening Energy Variance
1572	Extraordinary Event Costs				ok	1572	Extraordinary Event Costs
1574	Deferred Rate Impact Amounts				ok	1574	Deferred Rate Impact Amounts
1580	RSVAWMS				ok	1580	RSVAWMS
1582	RSVAONE-TIME				ok	1582	RSVAONE-TIME
1584	RSVANW				ok	1584	RSVANW
1586	RSVACN				ok	1586	RSVACN
1588	RSVAPOWER				ok	1588	RSVAPOWER
1590	1590-Recovery of regulatory asset balances				ok	1590	Recovery of Regulatory Asset Balances
1605	Electric Plant in Service - Control Account				ok	1605	Electric Plant in Service - Control Account
1606	Organization				ok	1606	Organization
1608	Franchises and Consents				ok	1608	Franchises and Consents

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
1610	Miscellaneous Intangible Plant				ok	1610	Miscellaneous Intangible Plant
1615	Land				ok	1615	Land
1616	Land Rights				ok	1616	Land Rights
1620	Buildings and Fixtures				ok	1620	Buildings and Fixtures
1630	Leasehold Improvements				ok	1630	Leasehold Improvements
1635	Boiler Plant Equipment				ok	1635	Boiler Plant Equipment
1640	Engines and Engine-Driven Generators				ok	1640	Engines and Engine-Driven Generators
1645	Turbogenerator Units				ok	1645	Turbogenerator Units
1650	Reservoirs, Dams and Waterways				ok	1650	Reservoirs, Dams and Waterways
1655	Water Wheels, Turbines and Generators				ok	1655	Water Wheels, Turbines and Generators
1660	Roads, Railroads and Bridges				ok	1660	Roads, Railroads and Bridges
1665	Fuel Holders, Producers and Accessories				ok	1665	Fuel Holders, Producers and Accessories
1670	Prime Movers				ok	1670	Prime Movers
1675	Generators				ok	1675	Generators
1680	Accessory Electric Equipment				ok	1680	Accessory Electric Equipment
1685	Miscellaneous Power Plant Equipment				ok	1685	Miscellaneous Power Plant Equipment
1705	Land				ok	1705	Land
1706	Land Rights				ok	1706	Land Rights
1708	Buildings and Fixtures				ok	1708	Buildings and Fixtures
1710	Leasehold Improvements				ok	1710	Leasehold Improvements
1715	Station Equipment				ok	1715	Station Equipment
1720	Towers and Fixtures				ok	1720	Towers and Fixtures
1725	Poles and Fixtures				ok	1725	Poles and Fixtures
1730	Overhead Conductors and Devices				ok	1730	Overhead Conductors and Devices
1735	Underground Conduit				ok	1735	Underground Conduit
1740	Underground Conductors and Devices				ok	1740	Underground Conductors and Devices
1745	Roads and Trails				ok	1745	Roads and Trails
1805	Land		$4,445,889	$4,445,889	ok	1805	Land
1806	Land Rights		$2,716,164	$2,716,164	ok	1806	Land Rights
1808	Buildings and Fixtures		$22,497,241	$28,307,241	ok	1808	Buildings and Fixtures
1810	Leasehold Improvements				ok	1810	Leasehold Improvements
1815	Transformer Station Equipment - Normally Primary above 50 kV		$79,022,914	$79,766,846	ok	1815	Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary below 50 kV		$79,625,454	$91,513,818	ok	1820	Distribution Station Equipment - Normally Primary below 50 kV
1825	Storage Battery Equipment				ok	1825	Storage Battery Equipment
1830	Poles, Towers and Fixtures		$128,347,626	$137,738,120	ok	1830	Poles, Towers and Fixtures
1835	Overhead Conductors and Devices		$74,647,731	$83,431,742	ok	1835	Overhead Conductors and Devices
1840	Underground Conduit		$181,472,533	$189,319,746	ok	1840	Underground Conduit

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
1845	Underground Conductors and Devices		$171,721,107	$184,664,443	ok	1845	Underground Conductors and Devices
1850	Line Transformers		$124,432,652	$133,483,591	ok	1850	Line Transformers
1855	Services		$110,474,564	$120,317,484	ok	1855	Services
1860	Meters		$105,190,108	$106,657,455	ok	1860	Meters
1865	Other Installations on Customer's Premises				ok	1865	Other Installations on Customer's Premises
1870	Leased Property on Customer Premises				ok	1870	Leased Property on Customer Premises
1875	Street Lighting and Signal Systems				ok	1875	Street Lighting and Signal Systems
1905	Land		$863,045	$4,863,045	ok	1905	Land
1906	Land Rights		$131,740	$131,740	ok	1906	Land Rights
1908	Buildings and Fixtures		$49,909,174	$50,668,584	ok	1908	Buildings and Fixtures
1910	Leasehold Improvements				ok	1910	Leasehold Improvements
1915	Office Furniture and Equipment		$4,240,075	$4,484,884	ok	1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware		$11,711,708	$13,171,967	ok	1920	Computer Equipment - Hardware
1925	Computer Software		$67,966,064	$87,326,772	ok	1925	Computer Software
1930	Transportation Equipment		$21,914,201	$23,321,194	ok	1930	Transportation Equipment
1935	Stores Equipment		$216,997	$216,997	ok	1935	Stores Equipment
1940	Tools, Shop and Garage Equipment		$7,388,737	$8,027,672	ok	1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment		$742,991	$742,991	ok	1945	Measurement and Testing Equipment
1950	Power Operated Equipment				ok	1950	Power Operated Equipment
1955	Communication Equipment		$2,314,736	$2,412,174	ok	1955	Communication Equipment
1960	Miscellaneous Equipment		$296,301	$377,266	ok	1960	Miscellaneous Equipment
1965	Water Heater Rental Units				ok	1965	Water Heater Rental Units
1970	Load Management Controls - Customer Premises		$1,110,953	$1,110,953	ok	1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises		$71,915	$71,915	ok	1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment		$12,896,568	$14,792,878	ok	1980	System Supervisory Equipment
1985	Sentinel Lighting Rental Units				ok	1985	Sentinel Lighting Rental Units
1990	Other Tangible Property				ok	1990	Other Tangible Property
1995	Contributions and Grants - Credit		($193,712,151)	($212,935,033)	ok	1995	Contributions and Grants - Credit
2005	Property Under Capital Leases				ok	2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold				ok	2010	Electric Plant Purchased or Sold
2020	Experimental Electric Plant Unclassified				ok	2020	Experimental Electric Plant Unclassified
2030	Electric Plant and Equipment Leased to Others				ok	2030	Electric Plant and Equipment Leased to Others
2040	Electric Plant Held for Future Use				ok	2040	Electric Plant Held for Future Use
2050	Completed Construction Not Classified--Electric				ok	2050	Completed Construction Not Classified--Electric
2055	Construction Work in Progress--Electric		$26,944,899	$27,856,678	ok	2055	Construction Work in Progress--Electric
2060	Electric Plant Acquisition Adjustment				ok	2060	Electric Plant Acquisition Adjustment
2065	Other Electric Plant Adjustment				ok	2065	Other Electric Plant Adjustment

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
2070	Other Utility Plant				ok	2070	Other Utility Plant
2075	Non-Utility Property Owned or Under Capital Leases				ok	2075	Non-Utility Property Owned or Under Capital Leases
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment		($522,296,269)	($568,441,865)	ok	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipme
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				ok	2120	Accumulated Amortization of Electric Utility Plant - Intangibles
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				ok	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment
2160	Accumulated Amortization of Other Utility Plant				ok	2160	Accumulated Amortization of Other Utility Plant
2180	Accumulated Amortization of Non-Utility Property				ok	2180	Accumulated Amortization of Non-Utility Property
2205	Accounts Payable				ok	2205	Accounts Payable
2208	Customer Credit Balances				ok	2208	Customer Credit Balances
2210	Current Portion of Customer Deposits				ok	2210	Current Portion of Customer Deposits
2215	Dividends Declared				ok	2215	Dividends Declared
2220	Miscellaneous Current and Accrued Liabilities				ok	2220	Miscellaneous Current and Accrued Liabilities
2225	Notes and Loans Payable				ok	2225	Notes and Loans Payable
2240	Accounts Payable to Associated Companies				ok	2240	Accounts Payable to Associated Companies
2242	Notes Payable to Associated Companies				ok	2242	Notes Payable to Associated Companies
2250	Debt Retirement Charges(DRC) Payable				ok	2250	Debt Retirement Charges(DRC) Payable
2252	Transmission Charges Payable				ok	2252	Transmission Charges Payable
2254	Electrical Safety Authority Fees Payable				ok	2254	Electrical Safety Authority Fees Payable
2256	Independent Market Operator Fees and Penalties Payable				ok	2256	Independent Market Operator Fees and Penalties Payable
2260	Current Portion of Long Term Debt				ok	2260	Current Portion of Long Term Debt
2262	Ontario Hydro Debt - Current Portion				ok	2262	Ontario Hydro Debt - Current Portion
2264	Pensions and Employee Benefits - Current Portion				ok	2264	Pensions and Employee Benefits - Current Portion
2268	Accrued Interest on Long Term Debt				ok	2268	Accrued Interest on Long Term Debt
2270	Matured Long Term Debt				ok	2270	Matured Long Term Debt
2272	Matured Interest on Long Term Debt				ok	2272	Matured Interest on Long Term Debt
2285	Obligations Under Capital Leases--Current				ok	2285	Obligations Under Capital Leases--Current
2290	Commodity Taxes				ok	2290	Commodity Taxes
2292	Payroll Deductions / Expenses Payable				ok	2292	Payroll Deductions / Expenses Payable
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				ok	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.
2296	Future Income Taxes - Current				ok	2296	Future Income Taxes - Current
2305	Accumulated Provision for Injuries and Damages				ok	2305	Accumulated Provision for Injuries and Damages
2306	Employee Future Benefits				ok	2306	Employee Future Benefits
2308	Other Pensions - Past Service Liability				ok	2308	Other Pensions - Past Service Liability
2310	Vested Sick Leave Liability				ok	2310	Vested Sick Leave Liability
2315	Accumulated Provision for Rate Refunds				ok	2315	Accumulated Provision for Rate Refunds
2320	Other Miscellaneous Non-Current Liabilities				ok	2320	Other Miscellaneous Non-Current Liabilities
2325	Obligations Under Capital Lease--Non-Current				ok	2325	Obligations Under Capital Lease--Non-Current

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
2330	Development Charge Fund				ok	2330	Development Charge Fund
2335	Long Term Customer Deposits				ok	2335	Long Term Customer Deposits
2340	Collateral Funds Liability				ok	2340	Collateral Funds Liability
2345	Unamortized Premium on Long Term Debt				ok	2345	Unamortized Premium on Long Term Debt
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				ok	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion
2350	Future Income Tax - Non-Current				ok	2350	Future Income Tax - Non-Current
2405	Other Regulatory Liabilities				ok	2405	Other Regulatory Liabilities
2410	Deferred Gains from Disposition of Utility Plant				ok	2410	Deferred Gains from Disposition of Utility Plant
2415	Unamortized Gain on Reacquired Debt				ok	2415	Unamortized Gain on Reacquired Debt
2425	Other Deferred Credits				ok	2425	Other Deferred Credits
2435	Accrued Rate-Payer Benefit				ok	2435	Accrued Rate-Payer Benefit
2505	Debentures Outstanding - Long Term Portion				ok	2505	Debentures Outstanding - Long Term Portion
2510	Debenture Advances				ok	2510	Debenture Advances
2515	Reacquired Bonds				ok	2515	Reacquired Bonds
2520	Other Long Term Debt				ok	2520	Other Long Term Debt
2525	Term Bank Loans - Long Term Portion				ok	2525	Term Bank Loans - Long Term Portion
2530	Ontario Hydro Debt Outstanding - Long Term Portion				ok	2530	Ontario Hydro Debt Outstanding - Long Term Portion
2550	Advances from Associated Companies				ok	2550	Advances from Associated Companies
3005	Common Shares Issued				ok	3005	Common Shares Issued
3008	Preference Shares Issued				ok	3008	Preference Shares Issued
3010	Contributed Surplus				ok	3010	Contributed Surplus
3020	Donations Received				ok	3020	Donations Received
3022	Development Charges Transferred to Equity				ok	3022	Development Charges Transferred to Equity
3026	Capital Stock Held in Treasury				ok	3026	Capital Stock Held in Treasury
3030	Miscellaneous Paid-In Capital				ok	3030	Miscellaneous Paid-In Capital
3035	Installments Received on Capital Stock				ok	3035	Installments Received on Capital Stock
3040	Appropriated Retained Earnings				ok	3040	Appropriated Retained Earnings
3045	Unappropriated Retained Earnings				ok	3045	Unappropriated Retained Earnings
3046	Balance Transferred From Income				ok	3046	Balance Transferred From Income
3047	Appropriations of Retained Earnings - Current Period				ok	3047	Appropriations of Retained Earnings - Current Period
3048	Dividends Payable-Preference Shares				ok	3048	Dividends Payable-Preference Shares
3049	Dividends Payable-Common Shares				ok	3049	Dividends Payable-Common Shares
3055	Adjustment to Retained Earnings				ok	3055	Adjustment to Retained Earnings
3065	Unappropriated Undistributed Subsidiary Earnings				ok	3065	Unappropriated Undistributed Subsidiary Earnings
4006	Residential Energy Sales				ok	4006	Residential Energy Sales
4010	Commercial Energy Sales				ok	4010	Commercial Energy Sales
4015	Industrial Energy Sales				ok	4015	Industrial Energy Sales

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
4020	Energy Sales to Large Users				ok	4020	Energy Sales to Large Users
4025	Street Lighting Energy Sales				ok	4025	Street Lighting Energy Sales
4030	Sentinel Lighting Energy Sales				ok	4030	Sentinel Lighting Energy Sales
4035	General Energy Sales				ok	4035	General Energy Sales
4040	Other Energy Sales to Public Authorities				ok	4040	Other Energy Sales to Public Authorities
4045	Energy Sales to Railroads and Railways				ok	4045	Energy Sales to Railroads and Railways
4050	Revenue Adjustment				ok	4050	Revenue Adjustment
4055	Energy Sales for Resale				ok	4055	Energy Sales for Resale
4060	Interdepartmental Energy Sales				ok	4060	Interdepartmental Energy Sales
4062	Billed WMS				ok	4062	Billed WMS
4064	4064-Billed One-Time				ok	4064	Billed-One-Time
4066	Billed NW				ok	4066	Billed NW
4068	Billed CN				ok	4068	Billed CN
4080	Distribution Services Revenue			($820,000)	ok	4080	Distribution Services Revenue
4082	Retail Services Revenues			($325,000)	ok	4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues			($12,000)	ok	4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales				ok	4090	Electric Services Incidental to Energy Sales
4105	Transmission Charges Revenue				ok	4105	Transmission Charges Revenue
4110	Transmission Services Revenue				ok	4110	Transmission Services Revenue
4205	Interdepartmental Rents				ok	4205	Interdepartmental Rents
4210	Rent from Electric Property				ok	4210	Rent from Electric Property
4215	Other Utility Operating Income				ok	4215	Other Utility Operating Income
4220	Other Electric Revenues				ok	4220	Other Electric Revenues
4225	Late Payment Charges			($1,326,000)	ok	4225	Late Payment Charges
4230	Sales of Water and Water Power				ok	4230	Sales of Water and Water Power
4235	Miscellaneous Service Revenues			($3,692,418)	ok	4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds				ok	4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income				ok	4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits				ok	4305	Regulatory Debits
4310	Regulatory Credits				ok	4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others			($1,412,696)	ok	4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others				ok	4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.			($3,758,730)	ok	4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.			$2,474,796	ok	4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges				ok	4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments				ok	4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant				ok	4345	Gains from Disposition of Future Use Utility Plant

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
4350	Losses from Disposition of Future Use Utility Plant				ok	4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property			($55,250)	ok	4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property				ok	4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission				ok	4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission				ok	4370	Losses from Disposition of Allowances for Emission
4375	Revenues from Non-Utility Operations			($17,755,700)	ok	4375	Revenues from Non-Utility Operations
4380	Expenses of Non-Utility Operations			$17,755,700	ok	4380	Expenses of Non-Utility Operations
4385	Non-Utility Rental Income			$187,604	ok	4385	Non-Utility Rental Income
4390	Miscellaneous Non-Operating Income				ok	4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest				ok	4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization				ok	4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income			($98,440)	ok	4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies				ok	4415	Equity in Earnings of Subsidiary Companies
4505	Operation Supervision and Engineering				ok	4505	Operation Supervision and Engineering
4510	Fuel				ok	4510	Fuel
4515	Steam Expense				ok	4515	Steam Expense
4520	Steam From Other Sources				ok	4520	Steam From Other Sources
4525	Steam Transferred--Credit				ok	4525	Steam Transferred--Credit
4530	Electric Expense				ok	4530	Electric Expense
4535	Water For Power				ok	4535	Water For Power
4540	Water Power Taxes				ok	4540	Water Power Taxes
4545	Hydraulic Expenses				ok	4545	Hydraulic Expenses
4550	Generation Expense				ok	4550	Generation Expense
4555	Miscellaneous Power Generation Expenses				ok	4555	Miscellaneous Power Generation Expenses
4560	Rents				ok	4560	Rents
4565	Allowances for Emissions				ok	4565	Allowances for Emissions
4605	Maintenance Supervision and Engineering				ok	4605	Maintenance Supervision and Engineering
4610	Maintenance of Structures				ok	4610	Maintenance of Structures
4615	Maintenance of Boiler Plant				ok	4615	Maintenance of Boiler Plant
4620	Maintenance of Electric Plant				ok	4620	Maintenance of Electric Plant
4625	Maintenance of Reservoirs, Dams and Waterways				ok	4625	Maintenance of Reservoirs, Dams and Waterways
4630	Maintenance of Water Wheels, Turbines and Generators				ok	4630	Maintenance of Water Wheels, Turbines and Generators
4635	Maintenance of Generating and Electric Plant				ok	4635	Maintenance of Generating and Electric Plant
4640	Maintenance of Miscellaneous Power Generation Plant				ok	4640	Maintenance of Miscellaneous Power Generation Plant
4705	Power Purchased			$680,575,967	ok	4705	Power Purchased
4708	Charges-WMS				ok	4708	Charges-WMS
4710	Cost of Power Adjustments				ok	4710	Cost of Power Adjustments

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
4712	Charges-One-Time				ok	4712	Charges-One-Time
4714	Charges-NW				ok	4714	Charges-NW
4715	System Control and Load Dispatching				ok	4715	System Control and Load Dispatching
4716	Charges-CN				ok	4716	Charges-CN
4720	Other Expenses				ok	4720	Other Expenses
4725	Competition Transition Expense				ok	4725	Competition Transition Expense
4730	Rural Rate Assistance Expense				ok	4730	Rural Rate Assistance Expense
4805	Operation Supervision and Engineering				ok	4805	Operation Supervision and Engineering
4810	Load Dispatching				ok	4810	Load Dispatching
4815	Station Buildings and Fixtures Expenses				ok	4815	Station Buildings and Fixtures Expenses
4820	Transformer Station Equipment - Operating Labour				ok	4820	Transformer Station Equipment - Operating Labour
4825	Transformer Station Equipment - Operating Supplies and Expense				ok	4825	Transformer Station Equipment - Operating Supplies and Expense
4830	Overhead Line Expenses				ok	4830	Overhead Line Expenses
4835	Underground Line Expenses				ok	4835	Underground Line Expenses
4840	Transmission of Electricity by Others				ok	4840	Transmission of Electricity by Others
4845	Miscellaneous Transmission Expense				ok	4845	Miscellaneous Transmission Expense
4850	Rents				ok	4850	Rents
4905	Maintenance Supervision and Engineering				ok	4905	Maintenance Supervision and Engineering
4910	Maintenance of Transformer Station Buildings and Fixtures				ok	4910	Maintenance of Transformer Station Buildings and Fixtures
4916	Maintenance of Transformer Station Equipment				ok	4916	Maintenance of Transformer Station Equipment
4930	Maintenance of Towers, Poles and Fixtures				ok	4930	Maintenance of Towers, Poles and Fixtures
4935	Maintenance of Overhead Conductors and Devices				ok	4935	Maintenance of Overhead Conductors and Devices
4940	Maintenance of Overhead Lines - Right of Way				ok	4940	Maintenance of Overhead Lines - Right of Way
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				ok	4945	Maintenance of Overhead Lines - Roads and Trails Repairs
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				ok	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails
4960	Maintenance of Underground Lines				ok	4960	Maintenance of Underground Lines
4965	Maintenance of Miscellaneous Transmission Plant				ok	4965	Maintenance of Miscellaneous Transmission Plant
5005	Operation Supervision and Engineering				ok	5005	Operation Supervision and Engineering
5010	Load Dispatching			$3,762,164	ok	5010	Load Dispatching
5012	Station Buildings and Fixtures Expense			$717,818	ok	5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour			$156,056	ok	5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses			$33,351	ok	5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour			$527,212	ok	5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses			$86,513	ok	5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour			$475,396	ok	5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses			$96,563	ok	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expens
5030	Overhead Subtransmission Feeders - Operation				ok	5030	Overhead Subtransmission Feeders - Operation

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
5035	Overhead Distribution Transformers- Operation			$19,441	ok	5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour			$462,525	ok	5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses			$1,489,863	ok	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expen
5050	Underground Subtransmission Feeders - Operation				ok	5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation			$843	ok	5055	Underground Distribution Transformers - Operation
5060	Street Lighting and Signal System Expense				ok	5060	Street Lighting and Signal System Expense
5065	Meter Expense			$1,116,453	ok	5065	Meter Expense
5070	Customer Premises - Operation Labour				ok	5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses				ok	5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense			$2,939,124	ok	5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid				ok	5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid				ok	5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent				ok	5096	Other Rent
5105	Maintenance Supervision and Engineering				ok	5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations				ok	5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment			$165,994	ok	5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment			$917,723	ok	5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures			$231,310	ok	5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices			$812,091	ok	5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services			$534,097	ok	5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way			$2,724,551	ok	5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit			$8,730	ok	5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices			$1,445,307	ok	5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services			$257,930	ok	5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers			$653,280	ok	5160	Maintenance of Line Transformers
5165	Maintenance of Street Lighting and Signal Systems				ok	5165	Maintenance of Street Lighting and Signal Systems
5170	Sentinel Lights - Labour				ok	5170	Sentinel Lights - Labour
5172	Sentinel Lights - Materials and Expenses				ok	5172	Sentinel Lights - Materials and Expenses
5175	Maintenance of Meters			$1,523,535	ok	5175	Maintenance of Meters
5178	Customer Installations Expenses- Leased Property				ok	5178	Customer Installations Expenses- Leased Property
5185	Water Heater Rentals - Labour				ok	5185	Water Heater Rentals - Labour
5186	Water Heater Rentals - Materials and Expenses				ok	5186	Water Heater Rentals - Materials and Expenses
5190	Water Heater Controls - Labour				ok	5190	Water Heater Controls - Labour
5192	Water Heater Controls - Materials and Expenses				ok	5192	Water Heater Controls - Materials and Expenses
5195	Maintenance of Other Installations on Customer Premises				ok	5195	Maintenance of Other Installations on Customer Premises
5205	Purchase of Transmission and System Services				ok	5205	Purchase of Transmission and System Services
5210	Transmission Charges				ok	5210	Transmission Charges

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
5215	Transmission Charges Recovered				ok	5215	Transmission Charges Recovered
5305	Supervision				ok	5305	Supervision
5310	Meter Reading Expense			$1,556,256	ok	5310	Meter Reading Expense
5315	Customer Billing			$7,332,871	ok	5315	Customer Billing
5320	Collecting			$2,134,783	ok	5320	Collecting
5325	Collecting- Cash Over and Short				ok	5325	Collecting- Cash Over and Short
5330	Collection Charges				ok	5330	Collection Charges
5335	Bad Debt Expense			$1,061,700	ok	5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses				ok	5340	Miscellaneous Customer Accounts Expenses
5405	Supervision				ok	5405	Supervision
5410	Community Relations - Sundry			$6,727,367	ok	5410	Community Relations - Sundry
5415	Energy Conservation			$0	ok	5415	Energy Conservation
5420	Community Safety Program				ok	5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses				ok	5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision				ok	5505	Supervision
5510	Demonstrating and Selling Expense			$184,305	ok	5510	Demonstrating and Selling Expense
5515	Advertising Expense				ok	5515	Advertising Expense
5520	Miscellaneous Sales Expense				ok	5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses			$3,083,243	ok	5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses			$8,951,189	ok	5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses			$941,222	ok	5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses			$2,900,322	ok	5620	Office Supplies and Expenses
5625	Administrative Expense Transferred?Credit			($4,689,137)	ok	5625	Administrative Expense Transferred Credit
5630	Outside Services Employed			$1,767,285	ok	5630	Outside Services Employed
5635	Property Insurance			$645,957	ok	5635	Property Insurance
5640	Injuries and Damages			$790,941	ok	5640	Injuries and Damages
5645	Employee Pensions and Benefits			$728,000	ok	5645	Employee Pensions and Benefits
5650	Franchise Requirements				ok	5650	Franchise Requirements
5655	Regulatory Expenses			$1,298,157	ok	5655	Regulatory Expenses
5660	General Advertising Expenses				ok	5660	General Advertising Expenses
5665	Miscellaneous General Expenses			$2,440,865	ok	5665	Miscellaneous General Expenses
5670	Rent				ok	5670	Rent
5675	Maintenance of General Plant			$4,704,837	ok	5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees				ok	5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties				ok	5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense ? Property, Plant, and Equipment			$47,319,803	ok	5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant				ok	5710	Amortization of Limited Term Electric Plant

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Account Number	Account Description	2010	2011	2012			
		$	$	$			
5715	Amortization of Intangibles and Other Electric Plant				ok	5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments				ok	5720	Amortization of Electric Plant Acquisition Adjustments
5725	Miscellaneous Amortization			$11,485	ok	5725	Miscellaneous Amortization
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				ok	5730	Amortization of Unrecovered Plant and Regulatory Study Costs
5735	Amortization of Deferred Development Costs				ok	5735	Amortization of Deferred Development Costs
5740	Amortization of Deferred Charges				ok	5740	Amortization of Deferred Charges
6005	Interest on Long Term Debt			$19,789,275	ok	6005	Interest on Long Term Debt
6010	Amortization of Debt Discount and Expense				ok	6010	Amortization of Debt Discount and Expense
6015	Amortization of Premium on Debt?Credit				ok	6015	Amortization of Premium on Debt Credit
6020	Amortization of Loss on Reacquired Debt				ok	6020	Amortization of Loss on Reacquired Debt
6025	Amortization of Gain on Reacquired Debt--Credit				ok	6025	Amortization of Gain on Reacquired Debt--Credit
6030	Interest on Debt to Associated Companies				ok	6030	Interest on Debt to Associated Companies
6035	Other Interest Expense			$177,260	ok	6035	Other Interest Expense
6040	Allowance for Borrowed Funds Used During Construction--Credit				ok	6040	Allowance for Borrowed Funds Used During Construction--Credit
6042	Allowance For Other Funds Used During Construction			($1,039,491)	ok	6042	Allowance For Other Funds Used During Construction
6045	Interest Expense on Capital Lease Obligations				ok	6045	Interest Expense on Capital Lease Obligations
6105	Taxes Other Than Income Taxes			$1,806,109	ok	6105	Taxes Other Than Income Taxes
6110	Income Taxes				ok	6110	Income Taxes
6115	Provision for Future Income Taxes				ok	6115	Provision for Future Income Taxes
6205	Donations			$173,400	ok	6205	Donations
6210	Life Insurance				ok	6210	Life Insurance
6215	Penalties				ok	6215	Penalties
6225	Other Deductions				ok	6225	Other Deductions
6305	Extraordinary Income				ok	6305	Extraordinary Income
6310	Extraordinary Deductions				ok	6310	Extraordinary Deductions
6315	Income Taxes, Extraordinary Items				ok	6315	Income Taxes, Extraordinary Items
6405	Discontinues Operations - Income/ Gains				ok	6405	Discontinues Operations - Income/ Gains
6410	Discontinued Operations - Deductions/ Losses				ok	6410	Discontinued Operations - Deductions/ Losses
6415	Income Taxes, Discontinued Operations				ok	6415	Income Taxes, Discontinued Operations
	Total ($) Value	0.00	577,305,665.82	1,424,257,056.25			
	Accounts 1605 and 3046	*0.00*	*577,305,665.82*	*1,424,257,056.25*			
	Total Net of account 1605 and 3046	*0.00*	*0.00*	*0.00*			

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description		2011 Total	2012 Total
		$	$	$
DISTRIBUTION ASSETS:				
	Land and Buildings	0	30,654,078	40,464,078
	TS Primary Above 50	0	79,022,914	79,766,846
	DS	0	79,625,454	91,513,818
	Poles, Wires	0	556,188,996	595,154,050
	Line Transformers	0	124,432,652	133,483,591
	Services and Meters	0	215,664,672	226,974,939
	General Plant	0	49,909,174	50,668,584
	Equipment	0	37,114,038	39,583,178
	IT Assets	0	79,677,772	100,498,739
	CDM Assets	0	0	0
	Other Distribution Assets	0	14,079,436	15,975,746
	Contributions and Grants	0	-193,712,151	-212,935,033
	TOTAL DISTRIBUTION ASSETS	**0**	**1,072,657,036**	**1,161,148,537**
NET FIXED DISTRIBUTION ASSETS:				
	Total Distribution Assets (as above) - LESS:			
	Accumulated Amortization	0	-522,296,269	-568,441,865
	NET FIXED DISTRIBUTION ASSETS	**0**	**550,360,767**	**592,706,672**

2-4 ADJUSTED ACCOUNTING DATA

sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2011 Distribution (As per Application) (from INPUT 2) $	Adjustments enter amount of the adjustment	Accounts as Adjusted - Application $	Board Adjustment + $	Board Adjustment - (enter as a $	2011 Accounts as Adjusted for 2011 Rate Calculation [and average of 05/06 for dist. assets & wkg. cap. allow. calc.] $	Grouping for Minimum Reporting
GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)								
	Land and Buildings	40,464,078	0	40,464,078	0	0	35,559,078	1805, 1806, 1808, 1810, 1905, 1906
	TS Primary Above 50	79,766,846	0	79,766,846	0	0	79,394,880	1815
	DS	91,513,818	0	91,513,818	0	0	85,569,636	1820
	Poles, Wires	595,154,050	0	595,154,050	0	0	575,671,523	1830, 1835, 1840, 1845
	Line Transformers	133,483,591	0	133,483,591	0	0	128,958,122	1850
	Services and Meters	226,974,939	0	226,974,939	0	0	221,319,805	1855, 1860
	General Plant	50,668,584	0	50,668,584	0	0	50,288,879	1908, 1910
	Equipment	39,583,178	0	39,583,178	0	0	38,348,608	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
	IT Assets	100,498,739	0	100,498,739	0	0	90,088,256	1920, 1925
	CDM Expenditures and Recoveries	-0	0	-0	0	0	0	1565 (new account)
	Other Distribution Assets	15,975,746	0	15,975,746	0	0	15,027,591	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
	Contributions and Grants	-212,935,033	0	-212,935,033	0	0	-203,323,592	1995
	Accumulated Amortization	-568,441,865	0	-568,441,865	0	0	-545,369,067	2105, 2120

3-1 RATE BASE

Net Fixed Assets		**571,533,719**
Working Capital Allowance		
Working Capital *(from Sheet "2-4 ADJUSTED ACCOUNTING DATA")*	746,273,508	
Working Capital Allowance @ 14.2%	105,970,838	**105,970,838**
RATE BASE		**677,504,558**

3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures	
Rate Base: (from Sheet *Ratebase Calc.*)	**$677,504,558**
Debt Long-term Rate	**5.39%**
Deemed Long-term Deb	**56%**
Debt Short-term Rate	**2.46%**
Deemed Short-term Deb	**4%**
Deemed Equity	**40%**

Debt Rate (DR)	
Deemed or proposed Debt Rate for Revenue Requirement calculation.	**5.39%**

Return on Equity		
	Utility's	**9.58%**
Cost of Capital		**6.95%**

Schedule 5-1: Weighted Debt Cost

Schedule 5-1: Weighted Debt Cost

Long-Term Debt

No.	Description	Debt Holder	Affiliated with the LDC? (Y/N)	Issuance of Debt (Date)	Principal ($)	Term (Years)	Actual Rate (%)	Used for Weighted Debt Rate
1								0.000%
2								0.000%
3								0.000%
	Total				$ 0			
	Weighted Average Long-Term Debt Rate						**0.000%**	

4-1 DATA for PILS MODEL

Item	Source	$ Amount as Adjusted
Net Income before consideration of PILS		
Revenue Requirement other than PILS	*Sheet 5-1*	160,095,781
Distribution Expenses other than PILS and interest	*Sheet 2-4*	113,017,344 to detail
(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)		
		47,078,437
Calculated Interest		
Rate Base	*Sheet 3-1*	677,504,558
x Debt Component	*Sheet 3-2*	56.00%
x Debt Rate reflected in Revenue Requirement	*Sheet 3-2*	5.39% 21,116,462
x Debt Component		4.00%
x Debt Rate reflected in Revenue Requirement		2.46%
Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)		**25,961,975**

OM&A	65,697,541
Depreciation	47,319,803

4-2 OUTPUT from PILS MODEL

	$
PILS Amount from PILS Model	5,950,446

5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

	$	$
Rate Base (*from sheet 3-1)*	677,504,558	
x Cost of Capital	6.95%	
Return on Ratebase		**47,078,437**
Distribution Expenses (*from sheet "2-4 ADJUSTED ACCOUNTING DATA"*		**113,017,344**
Revenue Requirement Before Income Taxes		**160,095,781**
Income Taxes - from PILS Model		**5,950,446**
SERVICE REVENUE REQUIREMENT		**166,046,227**

5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant		Total $	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1				
Distributor-Consolidated Billing	12.2.2			325,000	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			12,000	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1			820,000	account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"					accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				1,157,000	

5-5

	$	$
Service Revenue Requirement *(from Sheet 5-1)*		**166,046,227**
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges	3,692,418	
Late Payment Charges *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	1,326,000	
Other Distribution Revenue *(from Sheet 5-3)*	1,157,000	
Other Income & Deductions *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	2,850,320	
TOTAL REVENUE OFFSETS	9,025,738	**9,025,738**
Base Revenue Requirement		**157,020,489**

(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)

6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification		Current	Proposed
Please update: "X" if applicable (delete if not applicable)			
RESIDENTIAL			X
Regular		X	X
Time of Use			
Urban			
Suburban			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
GENERAL SERVICE			X
Less than 50 kW		X	X
Less than 50 kW Time of Use			
Other < 50 kW (specify) .			
Greater than 50 kW < 1500 kW		X	X
Greater than 1500 < 5000 kW		X	X
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Intermediate Use	(3000 - 5000 kW)		
Large Use (> 5000 kW)		X	X
Unmetered Scattered Load		X	X
Sentinel Lighting		X	X
Street Lighting		X	X
Standby	**GS > 50 < 1500 kW**		X
Standby	**GS > 1500 kW**		X
Standby	**Large User (> 5000 kW)**		X

6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for

	Average Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW			
	2010	2011	2012	2010	2011	2012	2010	2011	2012	Volumetric Rate Type
	#	#	#	MWh	MWh	MWh	kW	kW	kW	
RESIDENTIAL				1000						
Regular	271,603	276,903	282,648	2,272,251	2,274,465	2,267,544				kWh
GENERAL SERVICE										
Less than 50 kW	23,434	23,545	23,636	726,404	766,682	760,702				kWh
Greater than 50 kW < 1500 kW	3,279	3,286	3,310	3,017,287	3,024,136	3,007,655	7,378,592	7,457,703	7,383,307	kW
Greater than 1500 < 5000 kW	66	67	67	829,446	831,101	827,861	1,756,217	1,751,354	1,719,678	kW
Large Use (> 5000 kW)	12	12	12	685,667	663,932	665,596	1,224,829	1,199,853	1,187,623	kW
Unmetered Scattered Load	2,889	3,093	3,093	17,309	17,392	17,184				kWh
Sentinel Lighting	73	73	73						221	kW
Street Lighting	54,380	54,716	55,546	43,535	40,798	40,737	120,823	120,755	121,500	kW
Standby GS > 50 < 1500 kW	0	0	0							kW
Standby GS > 1500 kW	1	2	2						86,400	kW
Standby Large User (> 5000 kW)	0	0	0							kW
TOTALS	355,737	361,697		7,591,899	7,618,506	7,587,279	10,480,461	10,529,665	10,498,729	

6-3 Transformer Ownership (Input)

	2010			2011			2012		
	kW	$/kW	$	kW	$/kW	$	kW	$/kW	$
RESIDENTIAL									
Regular			0.00			0.00			0.00
GENERAL SERVICE									
Less than 50 kW			0.00			0.00			0.00
Greater than 50 kW < 1500 kW		0.45	0.00		0.45	0.00	1,853,320	0.45	833,994.00
Greater than 1500 < 5000 kW		0.45	0.00		0.45	0.00	429,920	0.45	193,464.00
Large Use (> 5000 kW)		0.45	0.00		0.45	0.00	296,906	0.45	133,607.70
Unmetered Scattered Load			0.00			0.00			0.00
Sentinel Lighting			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
Standby GS > 50 < 1500 kW			0.00			0.00			0.00
Standby GS > 1500 kW			0.00			0.00			0.00
Standby Large User (> 5000 kW)			0.00			0.00			0.00
TOTALS	0		0.00	0		0.00	2,580,146		**1,161,065.70**

7-2 ALLOCATION - Low Voltage Wheeling Costs

Amount allocated on this sheet:--
Low Voltage Wheeling Costs

	Retail Transmission Connection Rate ($)		Basis for Allocation ($) (rate x volume from 6-2)	Allocation Percentages	Allocated $	Charge Deteminant	Rate
	per KWh	per kW			440,000		per kWh/kW
RESIDENTIAL							
Regular	0.0042		9,523,684.80	32.26%	$ 141,930.43	2,267,544	$0.00006
GENERAL SERVICE							
Less than 50 kW	0.0039		2,966,737.80	10.05%	$ 44,212.97	760,702	$0.00006
Greater than 50 kW < 1500 kW		1.5797	11,663,410.07	39.50%	$ 173,818.52	7,383,307	$0.02354
Greater than 1500 < 5000 kW		1.6881	2,902,988.43	9.83%	$ 43,262.92	1,719,678	$0.02516
Large Use (> 5000 kW)		1.9011	2,257,790.09	7.65%	$ 33,647.60	1,187,623	$0.02833
Unmetered Scattered Load	0.0039		67,017.60	0.23%	$ 998.76	17,184	$0.00006
Sentinel Lighting		1.1980	264.76	0.00%	$ 3.95	221	$0.01785
Street Lighting		1.1735	142,580.25	0.48%	$ 2,124.86	121,500	$0.01749
Standby GS > 50 < 1500 kW							
Standby GS > 1500 kW							
Standby Large User (> 5000 kW)							
TOTALS			29,524,473.79	100.00%	440,000		

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges
Effective May 1, 2011

Customer Class	Item Description	Unit	Rate $
RESIDENTIAL			
	Monthly Service Charge	per month	$8.54
	Distribution Volumetric Rate	per kWh	$0.0207
GENERAL SERVICE			
Less than 50 kW	Monthly Service Charge	per month	$14.76
	Distribution Volumetric Rate	per kWh	$0.0185
GENERAL SERVICE			
Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$251.21
	Distribution Volumetric Rate	per kW	$3.0380
GENERAL SERVICE			
Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$4,039.33
	Distribution Volumetric Rate	per kW	$2.9014
Large Use (> 5000 kW)			
	Monthly Service Charge	per month	$14,669.82
	Distribution Volumetric Rate	per kW	$2.7775
Unmetered Scattered Load			
	Monthly Service Charge	per month	$4.04
	Distribution Volumetric Rate	per kWh	$0.0200
Sentinel Lighting			
	Monthly Service Charge	per month	$1.89
	Distribution Volumetric Rate	per kW	$7.2434
Street Lighting			
	Monthly Service Charge	per month	$0.49
	Distribution Volumetric Rate	per kW	$3.4563
Standby			
Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$108.02
	Distribution Volumetric Rate	per kW	$1.4416
Standby			
Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$108.02
	Distribution Volumetric Rate	per kW	$1.3224

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges
Effective May 1, 2011

Customer Class	Item Description	Unit	Rate $
Standby			
Large Use (> 5000 kW)	Monthly Service Charge	per month	$108.02
	Distribution Volumetric Rate	per kW	$1.4674

10-4 Deficiency/Sufficiency Calculation

	Volumes from 6-2			Rates from 10-1			Calculated Revenue
	Number of Customers (Connections)	2012 total kWh	2012 total kW	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	Full Precision $
RESIDENTIAL							
Regular	282,648	2,267,544	0	0.0207	0.0000	8.54	75,903,928
GENERAL SERVICE							
Less than 50 kW	23,636	760,702	0	0.0185	0.0000	14.76	18,259,395
Greater than 50 kW < 1500 kW	3,310	0	7,383,307	0.0000	3.0380	251.21	32,408,548
Greater than 1500 < 5000 kW	67	0	1,719,678	0.0000	2.9014	4,039.33	8,237,095
Large Use (> 5000 kW)	12	665,596	1,187,623	0.0000	2.7775	14,669.82	5,411,077
Unmetered Scattered Load	3,093	17,184	0	0.0200	0.0000	4.04	493,629
Sentinel Lighting	73	0	221	0.0000	7.2434	1.89	3,256
Street Lighting	55,546	40,737	121,500	0.0000	3.4563	0.49	746,551
Standby GS > 50 < 1500 kW	0	0	0	0.0000	1.4416	108.02	0
Standby GS > 1500 kW	2	0	86,400	0.0000	1.3224	108.02	116,848
Standby Large User (> 5000 kW)	0	0	0	0.0000	1.4674	108.02	0
TOTALS							141,580,327
							157,020,489

	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	
GS <50 kW	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	
GS > 50 kW < 1500 kW	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	
GS > 1500 kW < 5000 kW	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	
Large User	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	
Unmetered Scattered Load	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	
Sentinel Lights	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	
Streetlighting	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	
GS > 50 kW < 1500 kW Standby	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	
GS > 1500 kW < 5000 kW Standby	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	
Large User Standby	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	
RATES-Variable													
Residential	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	
GS <50 kW	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	
GS > 50 kW < 1500 kW	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	
GS > 1500 kW < 5000 kW	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	
Large User	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	
Unmetered Scattered Load	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	
Sentinel Lights	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	
Streetlighting	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	
GS > 50 kW < 1500 kW Standby	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	
GS > 1500 kW < 5000 kW Standby	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	
Large User Standby	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	280,575	280,919	281,263	281,606	281,949	282,292	282,884	283,226	283,568	284,159	284,500	284,840	282,648
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,295	3,298	3,301	3,304	3,306	3,309	3,311	3,313	3,315	3,317	3,319	3,320	3,309
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	230,141,431	210,819,652	199,653,188	166,384,193	158,296,801	179,036,740	198,019,783	196,357,176	161,984,486	167,808,477	182,570,955	216,470,729	2,267,543,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	306,654,921	281,654,414	267,900,834	225,537,713	216,062,579	240,041,167	262,770,549	260,875,420	220,483,838	227,869,089	246,230,547	289,348,948	3,045,430,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	625,114	619,574	644,894	618,993	604,153	627,768	601,869	611,431	620,794	596,205	603,171	609,342	7,383,308
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
													10,412,330
DISTRIBUTION REVENUE-Fixed													

Residential	$2,396,111	$2,399,049	$2,401,985	$2,404,917	$2,407,846	$2,410,772	$2,415,830	$2,418,750	$2,421,667	$2,426,716	$2,429,627	$2,432,536	$28,965,805
GS <50 kW	$348,254	$348,366	$348,479	$348,591	$348,704	$348,816	$348,928	$349,040	$349,151	$349,263	$349,375	$349,486	$4,186,452
GS > 50 kW < 1500 kW	$827,810	$828,543	$829,247	$829,925	$830,591	$831,189	$831,746	$832,296	$832,811	$833,301	$833,784	$834,115	$9,975,358
GS > 1500 kW < 5000 kW	$270,756	$270,918	$271,079	$271,241	$271,362	$271,483	$271,605	$271,726	$271,847	$271,928	$272,049	$272,089	$3,258,083
Large User	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$2,112,454
Unmetered Scattered Load	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$149,959
Sentinel Lights	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$1,656
Streetlighting	$27,010	$27,045	$27,081	$27,118	$27,155	$27,194	$27,233	$27,272	$27,313	$27,355	$27,396	$27,440	$326,613
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$216	$216	$216	$216	$216	$216	$216	$216	$216	$216	$216	$216	$2,592
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$48,978,973
DISTRIBUTION REVENUE-Variable													
Residential	$4,763,928	$4,363,967	$4,132,821	$3,444,153	$3,276,744	$3,706,061	$4,099,009	$4,064,594	$3,353,079	$3,473,635	$3,779,219	$4,480,944	$46,938,153
GS <50 kW	$1,388,295	$1,284,370	$1,236,203	$1,068,938	$1,042,156	$1,102,021	$1,171,039	$1,166,603	$1,055,366	$1,084,899	$1,151,702	$1,321,395	$14,072,988
GS > 50 kW < 1500 kW	$1,899,097	$1,882,266	$1,959,188	$1,880,502	$1,835,418	$1,907,159	$1,828,477	$1,857,527	$1,885,971	$1,811,271	$1,832,432	$1,851,182	$22,430,489
GS > 1500 kW < 5000 kW	$393,214	$394,951	$390,880	$390,793	$409,378	$432,639	$442,470	$456,097	$455,501	$419,831	$419,249	$384,468	$4,989,473
Large User	$257,375	$245,023	$252,840	$248,500	$261,706	$286,531	$304,961	$319,841	$308,061	$286,469	$267,546	$259,771	$3,298,623
Unmetered Scattered Load	$29,411	$28,187	$28,517	$27,462	$28,660	$28,714	$29,027	$29,172	$29,051	$28,348	$28,109	$29,029	$343,687
Sentinel Lights	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$1,601
Streetlighting	$34,571	$34,648	$34,725	$34,802	$34,879	$34,956	$35,034	$35,111	$35,188	$35,265	$35,342	$35,419	$419,940
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$114,255
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$92,609,210
DISTRIBUTION REVENUE-Total													
Residential	$7,160,039	$6,763,016	$6,534,806	$5,849,070	$5,684,590	$6,116,833	$6,514,840	$6,483,343	$5,774,746	$5,900,352	$6,208,846	$6,913,480	$75,903,958
GS <50 kW	$1,736,549	$1,632,736	$1,584,682	$1,417,529	$1,390,860	$1,450,837	$1,519,967	$1,515,643	$1,404,518	$1,434,162	$1,501,077	$1,670,882	$18,259,441
GS > 50 kW < 1500 kW	$2,726,907	$2,710,809	$2,788,435	$2,710,427	$2,666,009	$2,738,347	$2,660,223	$2,689,823	$2,718,782	$2,644,572	$2,666,216	$2,685,297	$32,405,847
GS > 1500 kW < 5000 kW	$663,971	$665,869	$661,960	$662,034	$680,741	$704,123	$714,074	$727,822	$727,348	$691,759	$691,298	$656,557	$8,247,557
Large User	$433,413	$421,061	$428,877	$424,537	$437,744	$462,569	$480,999	$495,879	$484,099	$462,507	$443,584	$435,809	$5,411,077
Unmetered Scattered Load	$41,907	$40,684	$41,014	$39,959	$41,157	$41,211	$41,524	$41,669	$41,547	$40,845	$40,605	$41,525	$493,646
Sentinel Lights	$271	$271	$271	$271	$271	$271	$271	$271	$271	$271	$271	$271	$3,256
Streetlighting	$61,580	$61,692	$61,806	$61,920	$62,034	$62,150	$62,267	$62,383	$62,501	$62,620	$62,739	$62,860	$746,553
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$116,848
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$12,834,374	$12,305,876	$12,111,589	$11,175,484	$10,973,142	$11,586,078	$12,003,902	$12,026,571	$11,223,551	$11,246,825	$11,624,372	$12,476,419	$141,588,183
Plus Smart Meter Adder	$436,712	$437,216	$437,719	$438,221	$438,723	$439,223	$440,078	$440,578	$441,077	$441,930	$442,427	$442,923	$5,276,827
													$146,865,010
Base Revenue Requirement (withTOC)													$158,181,555
													-$11,316,544

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges

11.73% **LV**

Customer Class	Item Description	Unit	2010	2011	
RESIDENTIAL					
	Monthly Service Charge	per month	$8.54	$9.54	
	Distribution Volumetric Rate	per kWh	$0.0207	$0.0231	$0.00006
GENERAL SERVICE					
Less than 50 kW	Monthly Service Charge	per month	$14.76	$16.49	
	Distribution Volumetric Rate	per kWh	$0.0185	$0.0207	$0.00006
GENERAL SERVICE					
Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$251.21	$280.67	
	Distribution Volumetric Rate	per kW	$3.0380	$3.3942	$0.02354
GENERAL SERVICE					
Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$4,039.33	$4,512.97	
	Distribution Volumetric Rate	per kW	$2.9014	$3.2416	$0.02516
Large Use (> 5000 kW)					
	Monthly Service Charge	per month	$14,669.82	$16,389.95	
	Distribution Volumetric Rate	per kW	$2.7775	$3.1032	$0.02833
Unmetered Scattered Load					
	Monthly Service Charge	per month	$4.04	$4.51	
	Distribution Volumetric Rate	per kWh	$0.0200	$0.0223	$0.00006
Sentinel Lighting					
	Monthly Service Charge	per month	$1.89	$2.11	
	Distribution Volumetric Rate	per kW	$7.2434	$8.0927	$0.01785

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges

11.73% **LV**

Customer Class	Item Description	Unit	2010	2011	
Street Lighting					
	Monthly Service Charge	per month	$0.49	$0.55	
	Distribution Volumetric Rate	per kW	$3.4563	$3.8616	$0.01749
Standby					
Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$108.02	$120.69	
	Distribution Volumetric Rate	per kW	$1.4416	$1.6106	
Standby					
Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$108.02	$120.69	
	Distribution Volumetric Rate	per kW	$1.3224	$1.4775	
Standby					
Large Use (> 5000 kW)	Monthly Service Charge	per month	$108.02	$120.69	
	Distribution Volumetric Rate	per kW	$1.4674	$1.6395	

	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	$9.54	$9.54	$9.54	$9.54	$9.54	$9.54	$9.54	$9.54	$9.54	$9.54	$9.54	$9.54	
GS <50 kW	$16.49	$16.49	$16.49	$16.49	$16.49	$16.49	$16.49	$16.49	$16.49	$16.49	$16.49	$16.49	
GS > 50 kW < 1500 kW	$280.67	$280.67	$280.67	$280.67	$280.67	$280.67	$280.67	$280.67	$280.67	$280.67	$280.67	$280.67	
GS > 1500 kW < 5000 kW	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	$4,512.97	
Large User	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	$16,389.95	
Unmetered Scattered Load	$4.51	$4.51	$4.51	$4.51	$4.51	$4.51	$4.51	$4.51	$4.51	$4.51	$4.51	$4.51	
Sentinel Lights	$2.11	$2.11	$2.11	$2.11	$2.11	$2.11	$2.11	$2.11	$2.11	$2.11	$2.11	$2.11	
Streetlighting	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	
GS > 50 kW < 1500 kW Standby	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	
GS > 1500 kW < 5000 kW Standby	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	
Large User Standby	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	$120.69	
RATES-Variable													
Residential	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	$0.0231	
GS <50 kW	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	
GS > 50 kW < 1500 kW	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	$3.3942	
GS > 1500 kW < 5000 kW	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	$3.2416	
Large User	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	$3.1032	
Unmetered Scattered Load	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	$0.0223	
Sentinel Lights	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	$8.0927	
Streetlighting	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	$3.8616	
GS > 50 kW < 1500 kW Standby	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	$1.6106	
GS > 1500 kW < 5000 kW Standby	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	$1.4775	
Large User Standby	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	$1.6395	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	280,575	280,919	281,263	281,606	281,949	282,292	282,884	283,226	283,568	284,159	284,500	284,840	282,648
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,295	3,298	3,301	3,304	3,306	3,309	3,311	3,313	3,315	3,317	3,319	3,320	3,309
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	230,141,431	210,819,652	199,653,188	166,384,193	158,296,801	179,036,740	198,019,783	196,357,176	161,984,486	167,808,477	182,570,955	216,470,729	2,267,543,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	306,654,921	281,654,414	267,900,834	225,537,713	216,062,579	240,041,167	262,770,549	260,875,420	220,483,838	227,869,089	246,230,547	289,348,948	3,045,430,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	625,114	619,574	644,894	618,993	604,153	627,768	601,869	611,431	620,794	596,205	603,171	609,342	7,383,308
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
													10,498,730

DISTRIBUTION REVENUE-Fixed													
Residential	$2,677,071	$2,680,354	$2,683,633	$2,686,909	$2,690,182	$2,693,451	$2,699,102	$2,702,364	$2,705,624	$2,711,265	$2,714,517	$2,717,767	$32,362,237
GS <50 kW	$389,089	$389,215	$389,340	$389,466	$389,591	$389,717	$389,842	$389,967	$390,092	$390,216	$390,341	$390,466	$4,677,342
GS > 50 kW < 1500 kW	$924,876	$925,696	$926,481	$927,239	$927,983	$928,651	$929,274	$929,889	$930,464	$931,011	$931,550	$931,921	$11,145,035
GS > 1500 kW < 5000 kW	$302,504	$302,685	$302,865	$303,046	$303,181	$303,317	$303,452	$303,587	$303,723	$303,813	$303,948	$303,994	$3,640,115
Large User	$196,679	$196,679	$196,679	$196,679	$196,679	$196,679	$196,679	$196,679	$196,679	$196,679	$196,679	$196,679	$2,360,153
Unmetered Scattered Load	$13,962	$13,962	$13,962	$13,962	$13,962	$13,962	$13,962	$13,962	$13,962	$13,962	$13,962	$13,962	$167,543
Sentinel Lights	$154	$154	$154	$154	$154	$154	$154	$154	$154	$154	$154	$154	$1,850
Streetlighting	$30,177	$30,216	$30,257	$30,298	$30,339	$30,383	$30,426	$30,470	$30,516	$30,562	$30,609	$30,658	$364,910
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$241	$241	$241	$241	$241	$241	$241	$241	$241	$241	$241	$241	$2,896
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$54,722,081
DISTRIBUTION REVENUE-Variable													
Residential	$5,322,530	$4,875,671	$4,617,422	$3,848,002	$3,660,964	$4,140,621	$4,579,645	$4,541,194	$3,746,249	$3,880,942	$4,222,357	$5,006,364	$52,441,961
GS <50 kW	$1,551,082	$1,434,971	$1,381,156	$1,194,278	$1,164,356	$1,231,241	$1,308,351	$1,303,395	$1,179,115	$1,212,111	$1,286,747	$1,476,338	$15,723,139
GS > 50 kW < 1500 kW	$2,121,779	$2,102,974	$2,188,916	$2,101,003	$2,050,633	$2,130,786	$2,042,878	$2,075,334	$2,107,113	$2,023,654	$2,047,297	$2,068,245	$25,060,612
GS > 1500 kW < 5000 kW	$439,321	$441,262	$436,714	$436,616	$457,381	$483,369	$494,352	$509,577	$508,912	$469,059	$468,409	$429,550	$5,574,522
Large User	$287,554	$273,753	$282,487	$277,638	$292,393	$320,129	$340,720	$357,344	$344,184	$320,059	$298,917	$290,231	$3,685,408
Unmetered Scattered Load	$32,859	$31,492	$31,861	$30,682	$32,021	$32,081	$32,431	$32,593	$32,457	$31,672	$31,405	$32,433	$383,987
Sentinel Lights	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$1,788
Streetlighting	$38,624	$38,710	$38,797	$38,883	$38,969	$39,055	$39,142	$39,228	$39,314	$39,400	$39,486	$39,573	$469,181
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$10,638	$10,638	$10,638	$10,638	$10,638	$10,638	$10,638	$10,638	$10,638	$10,638	$10,638	$10,638	$127,653
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$103,468,251
DISTRIBUTION REVENUE-Total													
Residential	$7,999,600	$7,556,024	$7,301,055	$6,534,912	$6,351,145	$6,834,072	$7,278,748	$7,243,558	$6,451,873	$6,592,207	$6,936,874	$7,724,131	$84,804,198
GS <50 kW	$1,940,170	$1,824,185	$1,770,496	$1,583,744	$1,553,947	$1,620,957	$1,698,193	$1,693,362	$1,569,207	$1,602,327	$1,677,088	$1,866,804	$20,400,481
GS > 50 kW < 1500 kW	$3,046,655	$3,028,670	$3,115,398	$3,028,242	$2,978,616	$3,059,437	$2,972,152	$3,005,223	$3,037,577	$2,954,666	$2,978,847	$3,000,166	$36,205,647
GS > 1500 kW < 5000 kW	$741,826	$743,947	$739,579	$739,662	$760,562	$786,686	$797,804	$813,164	$812,635	$772,872	$772,357	$733,543	$9,214,637
Large User	$484,234	$470,433	$479,166	$474,317	$489,072	$516,808	$537,399	$554,024	$540,863	$516,739	$495,597	$486,910	$6,045,562
Unmetered Scattered Load	$46,821	$45,454	$45,823	$44,644	$45,983	$46,043	$46,392	$46,555	$46,419	$45,634	$45,367	$46,394	$551,530
Sentinel Lights	$303	$303	$303	$303	$303	$303	$303	$303	$303	$303	$303	$303	$3,638
Streetlighting	$68,801	$68,926	$69,053	$69,181	$69,308	$69,438	$69,568	$69,698	$69,830	$69,963	$70,095	$70,231	$834,091
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$10,879	$10,879	$10,879	$10,879	$10,879	$10,879	$10,879	$10,879	$10,879	$10,879	$10,879	$10,879	$130,549
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$14,339,289	$13,748,822	$13,531,752	$12,485,884	$12,259,815	$12,944,623	$13,411,439	$13,436,766	$12,539,586	$12,565,589	$12,987,406	$13,939,361	$158,190,332
Base Revenue Requirement (withTOC)													$158,181,555
													$8,778

RETAIL TRANSMISSION SERVICE RATES

1.0 INTRODUCTION

On July 8, 2010, the Ontario Energy Board (the "Board") issued a revision to Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (the "Guideline"), which outlined information that the Board requires electricity distributors to file to adjust their retail transmission service rates ("RTSR") for 2011. Subsequently, the Board also provided a filing module which distributors were required to complete and file. The Guideline and filing module have not yet been updated for 2012 rates.

2.0 CURRENT RTST

On January 18, 2011, the Board issued the Revenue Requirement and Charge Determinant Order Arising from Hydro One Networks Inc.'s ("Hydro One") EB-2010-0002 Decision with Reasons of December 23, 2010. This Order set new Transmission Rates effective January 1, 2011. These rates are shown below in Table 1.

Table 1 – Wholesale Transmission Rates, Effective January 1, 2011

	Current
Network Service Rate	$3.22/kW
Line Connection Service Rate	$0.79/kW
Transformation Connection Service Rate	$1.77/kW

As part of the Board's Decision on Hydro Ottawa Limited's ("Hydro Ottawa") 2011 Rates EB-2010-0326, issued on April 14, 2011, Hydro Ottawa was directed to reflect these new rates in the RTSR to be implemented on May 1, 2011. Hydro Ottawa's revised RTSR are shown in Table 2 below.

Table 2 – Current Retail Transmission Service Rates

	Network Service Rate	Line and Transformation Connection Service Rate
Residential	$0.0066	$0.0042
GS < 50 kW	$0.0060	$0.0039
GS > 50 < 1500 kW	$2.4768	$1.5797
GS > 1500 < 5000 kW	$2.5718	$1.6881
Large Use	$2.8509	$1.9011
Unmetered Scattered Load	$0.0060	$0.0039
Street lighting	$1.8377	$1.1980
Sentinel lighting	$1.8284	$1.1735

3.0 VARIANCE ACCOUNTS

Table 3 below shows the wholesale costs and retail revenue amounts for network and connection activities from 2008 to 2010. As can be seen, Hydro Ottawa has over-collected these charges cumulatively for the past three years.

Table 3 – Wholesale Network and Connection Costs and Retail Revenue (in $'000)

	2008	2009	2010	Total
Network – Costs	$32,700	$36,792	$44,016	$113,508
Network – Revenue	(36,621)	(37,591)	(43,623)	(117,835)
Contribution to Network Variance Account	*($3,921)*	*($799)*	*$393*	*($4,327)*
Connection – Costs	$24,512	$25,650	$28,320	$78,482
Connection - Revenue	(27,274)	(28,908)	(31,076)	(87,258)
Contribution to Connection Variance Account	*($2,762)*	*($3,258)*	*($2,756)*	*($8,776)*

This trend is also apparent in the balances of the two variance accounts related to Retail Transmission charges. In Exhibit I1-1-2 the variance account balances for December 31, 2010 are reported as follows: 1584 – Retail Transmission Network Charge –

($5,449k) and 1586 – Retail Transmission Connection Charge – ($9,200k). Hydro Ottawa has filed to clear these variance account balances as of December 31, 2010 via rate riders, as part of this rate application.

4.0 REVISED 2012 RTSR

In light of the recent trend of over collecting for Transmission Rates and the fact that the 2012 Wholesale Transmission Rates have not yet been approved by the Board, Hydro Ottawa is not proposing any changes to its Retail Transmission Service Rates at this time. Hydro Ottawa will monitor the ongoing trend in the variance accounts and developments in Hydro One's Transmission Rate Application and may choose to revisit this decision in the future.

In addition, Hydro Ottawa expects that the Board will be issuing an update to the Guideline and the filing module, to reflect the January 1, 2011 Wholesale Transmission Rates and when that does occur, Hydro Ottawa will proceed to complete the module and file with the Board.

LOW VOLTAGE CHARGES

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") receives low voltage ("LV") charges from Hydro One Networks Inc. ("Hydro One") for a number of Shared Distribution Stations, Specific Lines and Shared Lines. The Ontario Energy Board's (the "Board") Decision dated March 21, 2006 (EB-2005-0529) determined that it was appropriate for an embedded Local Distribution Company ("LDC"), or an LDC with embedded distribution points (such as Hydro Ottawa), to establish and maintain a variance account for LV charges from its host LDC.

In a June 13, 2006 memo, the Board notified LDCs that Account 4750, Charges - LV and Account 4075, Billed - LV and Account 1550 – LV Variance Account had been added to the Uniform System of Accounts ("USofA"). As a result, effective May 1, 2006 Account 1550 has been used to record the net of the amounts recorded in Accounts 4750 (amount charged by Hydro One for low voltage services) and 4075 (amount customers are billed for low voltage services). In 2008 Hydro Ottawa removed the LV charges from the distribution revenue requirement and proposed that a separate charge be calculated to recover the LV charges from the customer. These separate charges were approved by the Board as part of the EB-2007-0713 Decision, issued on March 17, 2008. The current low voltage rates are shown below in Table 1.

Table 1 – Low Voltage Charges as of May 1, 2011

Class	Per	LV Charge
Residential	kWh	$0.0002
General Service < 50 kW	kWh	$0.0002
General Service 50 to 1,499 kW	kW	$0.0756
General Service 1,500 to 4,999 kW	kW	$0.0808
Large Use	kW	$0.0910
Unmetered Scattered Load	kWh	$0.0002
Sentinel Lights	kW	$0.0574
Street Lighting	kW	$0.0561

2.0 PROPOSED LV CHARGES FOR 2012

Actual LV Charges for 2009 and 2010 are shown in Table 2 below. Note that Hydro One changed the structure of the Sub Transmission Rates in 2009, resulting in a decrease in LV Charges and at the end of 2009 Hydro Ottawa purchased Richmond and Fallowfield Distribution Stations ("DS") from Hydro One, which resulted in a further decrease in LV Charges going forward. The business case that supports Hydro Ottawa's purchase of the Richmond South DS and the Fallowfield DS from Hydro One is included in Attachment AM. Section 3 of the business case addresses the issue of LV Charges.

Table 2 – LV Charges 2009 to 2012

	2009 Actual $	2010 Actual $	2011 Forecast $	2012 Forecast $
Richmond DS	$68,958	$6,997	$0	$0
Fallowfield DS	239,736	0	0	0
Remainder of Delivery Points	296,856	328,900	N/A	N/A
TOTAL	$605,550	$335,897	$378,000	$440,000

Hydro One has had new Sub Transmission Rates approved for May 1, 2010 and January 1, 2011 (EB-2009-0096), which have increased LV Charges. The basis for the 2012 forecast of LV Charges was the total actual LV charges for 2010 minus the LV charges for Richmond DS, escalated based on the approved increase for 2011. As the dollar value was used it was not necessary to forecast the 2012 billing determinants for LV charges.

The LV charge has been allocated to the customer classes based on the class percentage of Retail Transmission Connection dollars (using 2011 rates), as shown in Table 3. This is the same methodology for allocation used in the 2006 Electricity Distribution Rate ("EDR") Model.

Table 3 – Calculation of LV Charge

	A	B	C	D	E	F
	2011 Retail Transmission Connection Rate ($) kWh/kW	**2012 Charge Determinant (kWh or kW)**	**A * B Basis for Allocation**	**Allocation %**	**Allocated $**	**Rate /kWh or kW**
Residential	$0.0042	2,267,543,609	$9,523,683	32.26%	$141,930	$0.00006
General Service < 50 kW	$0.0039	760,702,061	$2,966,738	10.05%	$44,213	$0.00006
General Service > 50 kW < 1500 kW	$1.5797	7,383,308	$11,663,412	39.50%	$173,819	$0.02354
General Service > 1500 kW	$1.6881	1,719,678	$2,902,988	9.83%	$43,263	$0.02516
Large Use (> 5000 kW)	$1.9011	1,187,623	$2,257,790	7.65%	$33,648	$0.02833
Unmetered Scattered Load	$0.0039	17,184,348	$67,019	0.23%	$999	$0.00006
Sentinel Lighting	$1.1980	221	$265	0.00%	$4	$0.01785
Street Lighting	$1.1735	121,500	$142,580	0.48%	$2,125	$0.01749
TOTAL			$29,524,475		$440,000	

Business Case
Purchase of Fallowfield DS and Richmond South DS

Hydro Ottawa Ltd.

July 9th, 2008

Rev. 9.0

Executive Summary

The Distribution Asset Management group have identified within their System Capacity Study, the need for additional substation capacity in the area south of the NCC Greenbelt within the next 5 years. This area, bordered by the Rideau River to the east, Fallowfield Rd. to the north, and Eagleson Rd. to the west, has been targeted by the City of Ottawa for new development, which will result in high electrical load growth within this area of the City.

To meet present and future loading, a new station labeled South Nepean TS is required in 2012 as part of the 5-year capital plan. Despite the urgent need, realistic schedules would likely result in an in service date of 2015. It will require acquisition of property and a new transmission corridor to allow Hydro One to feed the station. There are substantial risks and uncertainties associated with the financial planning and scheduling of this project due land acquisition by Hydro Ottawa for a station facility as well as transmission corridor land acquisitions by Hydro One. The timing of the project is critical with respect to allowing Hydro Ottawa to continue to supply the customer base in a reliable and efficient manner. Delays would require additional capital expenditures on a series of short-term temporary solutions until a new station is brought into service.

The existing Fallowfield DS and Richmond South DS stations are currently owned and operated by Hydro One and exclusively serve over 12,000 Hydro Ottawa customers in this area. Hydro One has extended an offer to sell both substations to Hydro Ottawa Ltd. for $2.83M. The acquisition of the Hydro One facilities provides Hydro Ottawa Ltd. with a strategic opportunity to meet the present and future load growth requirements south of the NCC Greenbelt, while managing the potential lead times associated with acquiring new facilities.

There are currently two alternatives available to Hydro Ottawa Ltd, build a new station or purchase and redevelop existing facilities owned by Hydro One. The discounted cash flow analysis provided in Appendix “A” shows that Hydro Ottawa Ltd will see a financial benefit of approximately $1.50 million dollars by purchasing and developing the existing Hydro One stations as opposed to developing the new Nepean TS proposed in 2012. The financial benefit is largely influenced by the avoided costs associated with new transmission right-of-ways. Comparative to recent station construction costs the purchase price is approximately half the cost of building a new station. The option of purchasing however also carries significant intangible benefits in the form of avoiding risks associated with land purchases, transmission routing and overall project timing and in addition is in-line with Brownfield development strategies.

As well, an additional "Low Voltage Charge" (LVC), of approximately $600,000 per year, is applied by Hydro One and passed through to Hydro Ottawa customers. With the purchase of these stations this LVC would be eliminated and replaced with a lower charge representing the return on these assets, taxes, operating and maintenance costs.

Added, intangible benefits include the potential for an increase in service reliability levels due to quicker response times during outages. Historically, the area in question has been served by Hydro One facilities, however the customer base is comprised exclusively of Hydro Ottawa customers. From a supply and reliability standpoint, outages are longer in duration due to the limited, local Hydro One presence. Based on outage duration, the Customer reliability statistics rank these facilities amongst the worst in the Hydro Ottawa system.

Within the present annual capital budget there is the ability to defer some projects in order to provide a portion of the required capital. Deferring this project (to provide funding for a Fallowfield purchase) would have minimal impact on system reliability and Customer service levels.

In requesting approval for this purchase, Hydro Ottawa will be asking that we be allowed to put the full purchase price into rate base as the benefits of this purchase to our customers are demonstrable. However, even if the Board only allows the Net Book Value to be put into rate base, the Business Case still supports Hydro Ottawa purchasing these assets.

Given the financial benefits, the ability to mitigate current and future capacity constraints, the intangible benefits and the ability to provide ongoing lower operating charges to our customers while providing them with improved service levels there is a strong recommendation to purchase these assets from Hydro One.

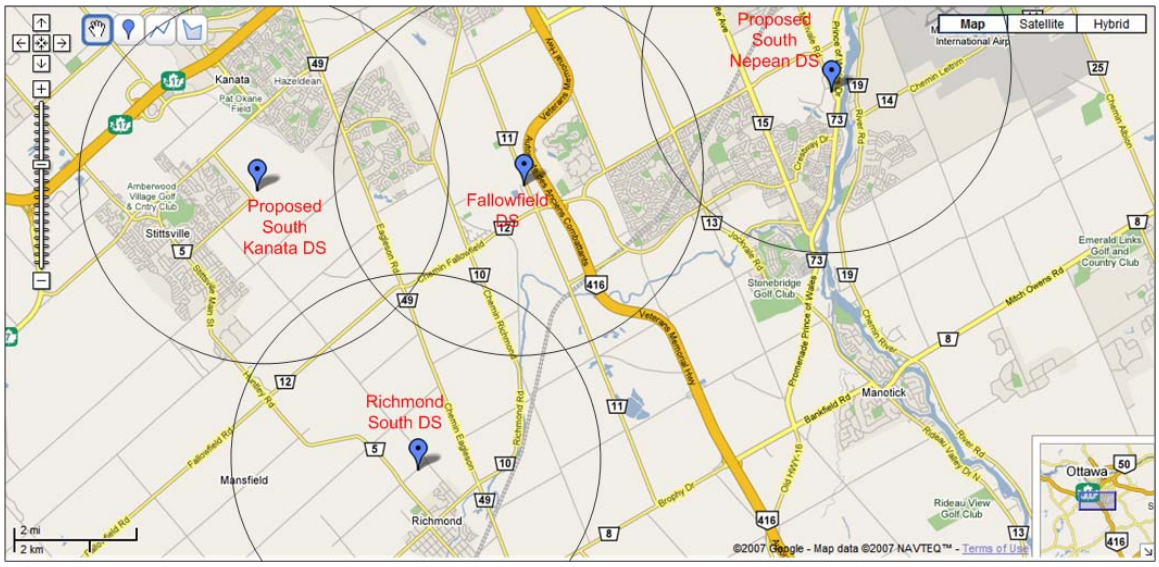
Introduction

Fallowfield DS and Richmond South DS are currently owned and operated by Hydro One and exclusively serve over 12,000 Hydro Ottawa customers. Hydro One has offered to sell these two stations to Hydro Ottawa for $2.83M. The purpose of this Business Case is to determine whether the purchase of these two stations would be favorable for both Hydro Ottawa's shareholder and customers.

Background

The Distribution Asset Management group have identified within their System Capacity Study, the need for additional substation capacity in the area south of the NCC Greenbelt within the next 5 years. This area, bordered by the Rideau River to the east, Fallowfield Rd. to the north, and Eagleson Rd. to the west, is presently supplied from Fallowfield DS and Richmond South DS and has been targeted by the City of Ottawa for new development, which will result in high electrical load growth. The following map shows the area under study.

Figure 1 – Map of South Nepean and South Kanata



The growth in these areas is linked to the following planning initiatives from the City of Ottawa:

South Nepean

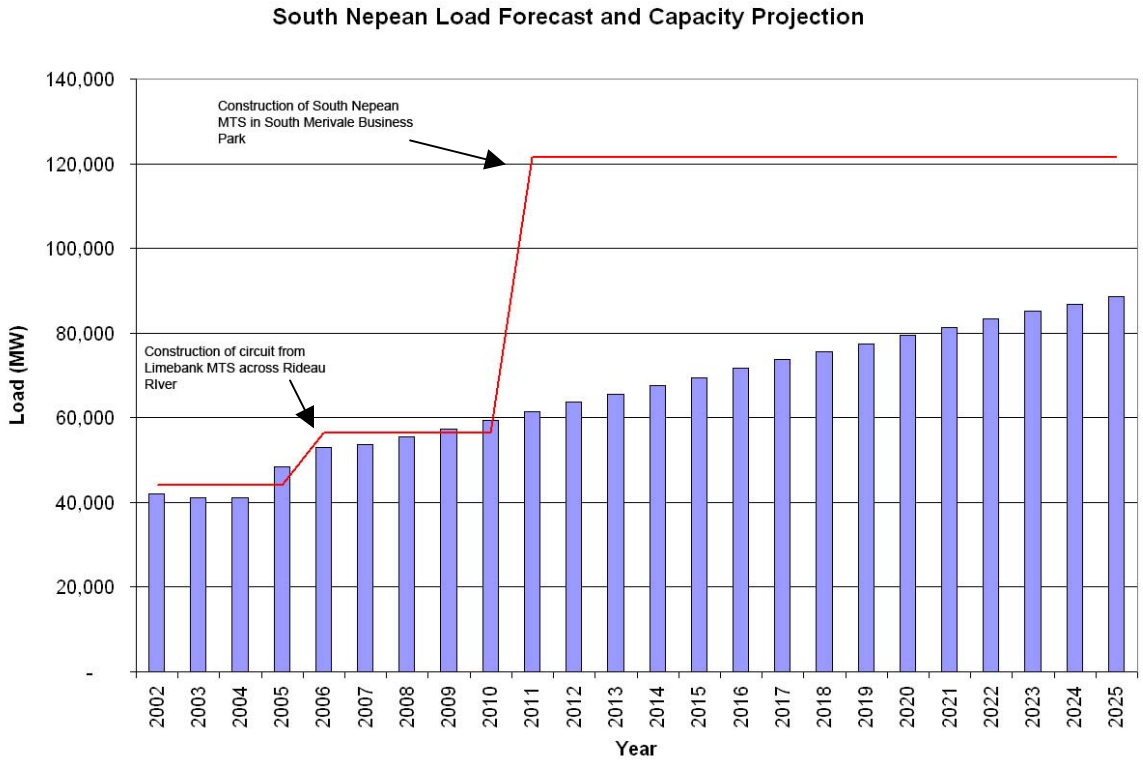
South Nepean Town Center Community Design Plan (CDP)

The South Nepean Town Center is an area of approximately 165 hectares in size located in the southern portion of the City of Ottawa's urban area. The Town Centre's northern boundary is Strandherd Drive, its western boundary is the Kennedy-Burnett Stormwater Management Facility, its eastern boundary is the future extension of Longfields Drive, and its southern boundary is the Jock River. The established residential communities of Barrhaven and Longfields surround the Town Centre to the north; the partially developed Chapman Mills community and established Heart's Desire community are adjacent to the east; the existing Stonebridge community is to the

southeast; the proposed Barrhaven South community is to the southwest; and undeveloped lands are to the west.

The large majority of the study area is currently undeveloped. The Barrhaven Town Centre and RioCan Marketplace, large-format retail projects to the west and east of Greenbank Road, respectively, have been substantially completed along Strandherd Drive and St. Joseph Secondary School was recently constructed along Greenbank Road. There are existing residences along Greenbank Road, both in the centre of the Town Centre and further south adjacent to the Jock River. Existing farm operations and commercial businesses make up the remainder of land uses within the Town Centre. The study area is largely comprised of unwooded field areas, with the exception of wooded areas immediately surrounding the Jock River. The load forecast for this area is shown in Figure 2. Growth in this area is anticipated to continue at a high rate. The load forecast for this area is shown in Figure 2 (blue represents load growth, red represents installed and potential capacity when the South Nepean station is built).

Figure 2 – South Nepean Load Forecast and Capacity Projection[1]



Using single contingency analysis consisting of the loss of the largest supply unit, new station capacity is required to meet the demands of expected load growth over the next 20 years in this area. To date, capacity relief has been in the form of new distribution circuits across the Rideau River (2006) to enable short-term load transfers. Long-term capacity relief is currently planned in the form of a new station (South Nepean), required to be on-line by 2011. Despite the urgent need, realistic schedules would mean a probable in-service date of 2015.

[1] Note – Capacity is required by 2010

South Kanata

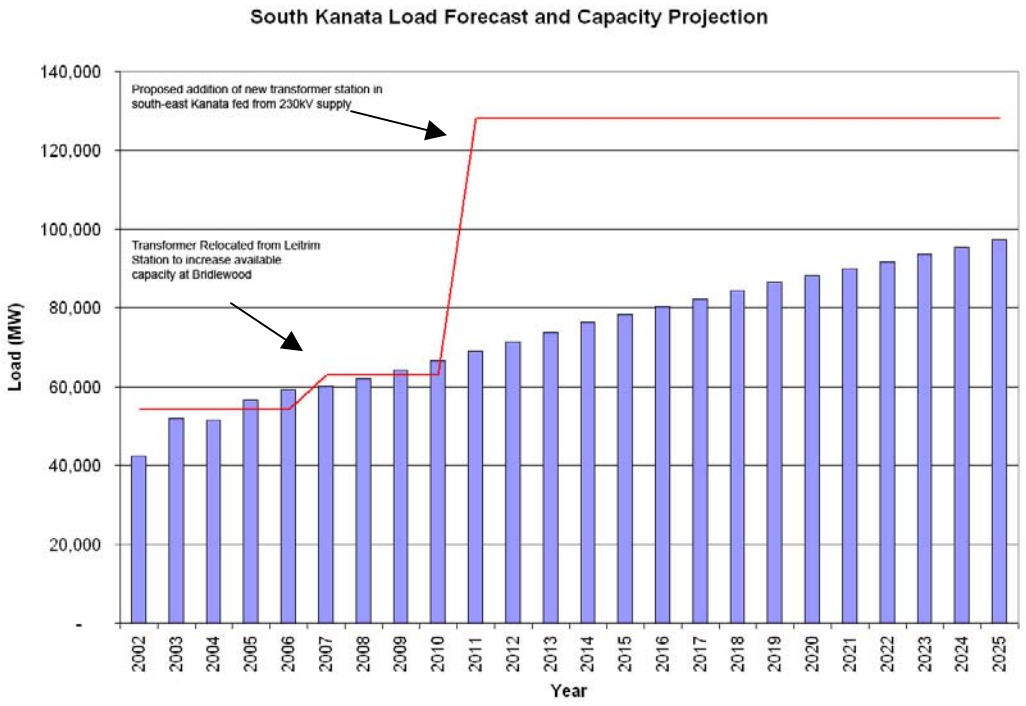
Fernbank Community Design Plan (CDP)

The study area encompasses approximately 650 hectares (1,600 acres) of land between the established communities of Stittsville, Kanata West and Kanata South, extending south to Fernbank Road, within the west urban area of the City of Ottawa.

The objective of the Fernbank CDP is to create a vision of the development that provides new opportunities to live, work and play in the growing western edge of the City. The Fernbank CDP is representative of newer urban planning initiatives by the City of Ottawa, which incorporate higher density residential developments mixed with small commercial developments

It is anticipated that the electrical load generated from this development will be equivalent in nature to the Longfields (South Nepean) and Riverside South (South Gloucester) developments, i.e. mixed use with a large residential component. The load forecast for this area is shown in Figure 3 (blue represents load growth, red represents installed and potential capacity when the South Kanata station is built).

Figure 3 – South Kanata Load Forecast and Capacity Projection[2]



The available capacity is evaluated using a single contingency loss approach such that the contingency represents the loss of the largest supply element. Based on this evaluation, new station capacity is required to meet the demands of expected load growth over the next 20 years in this area. To date, station transformer capacity has been relocated (2007 Leitrim relocation) to this area to provide short-term relief. In addition, a significant amount of load is being supplied by

[2] Note – Capacity is required by 2010.

Kanata MTS, located north of Highway 417. Long-term relief is currently planned in the form of a new station (South Kanata), which is planned to be on-line by 2011.

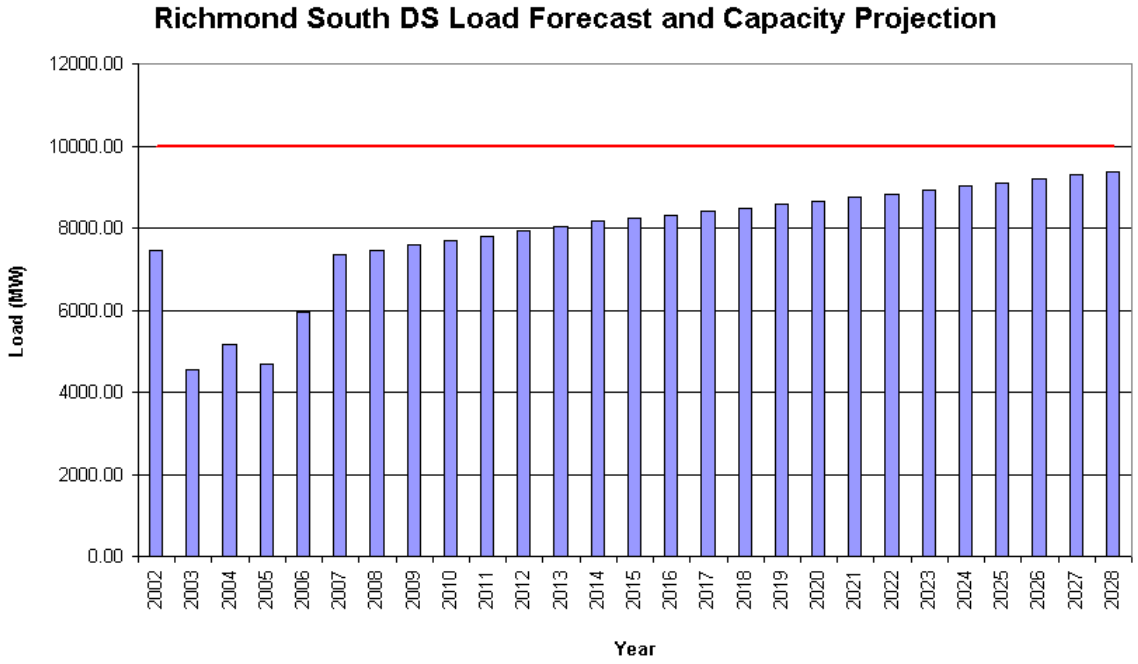
Richmond South DS

Richmond, Ashton and Munster Community Design Plan (CDP)

The existing Village Plan prepared by the former Township of Goulbourn, designated 210 hectares of land for "future development" and established that these lands be eligible for development when the population of Richmond reaches 4,500. The City estimates that the village population will exceed this number by the end of 2008.

Load growth is not expected to play a significant issue at Richmond South DS due to sparse load density, however supply reliability is an issue, in particular in Munster due to the single radial supplies into this area. The load forecast for this area is shown in Figure 4 (blue represents load growth, red represents installed capacity).

Figure 4 – Richmond South Load Forecast and Capacity Projection



Implications of Purchasing Fallowfield DS and Richmond South DS for Hydro Ottawa

The Fallowfield DS and Richmond DS are in Hydro Ottawa's service territory and both locations provide strategic land acquisitions for future capacity development and provide planning opportunities for the surrounding service areas. A significant advantage is that the properties are already served by transmission facilities.

The purchase of Fallowfield DS would delay the need for the South Nepean station until some time after 2025, based on present day load projections. In order to take full advantage of the geographical location of Fallowfield DS, some investment would be required to increase the capacity of the station and re-enforce the transmission supply to the station.

This would also allow for efficient planning of the distribution system in the southern portion of Hydro Ottawa's licensed area. Major ties between Fallowfield DS and proposed South Kanata Station would result in increased reliability and greater operating flexibility for the Bridlewood community. In addition it would also allow for significant ties with the Limebank station in Gloucester and increased re-enforcement of the Longfields/Barrhaven community.

Productivity and safety improvements will result through simpler, more efficient communication paths as presently the operation is through the Hydro One Barrie Operating center, the IESO and Hydro Ottawa. By taking ownership of these two stations, Hydro Ottawa will be in a much better position to deal with outages on the feeders that we currently own that are supplied by these facilities. Hydro Ottawa has a 24/7 staff that can get to these facilities quicker than Hydro One personnel, in order to assess any equipment failures and perform on-site switching, if required. In outages where station equipment must be checked before being brought back online, Hydro Ottawa would be dispatching crews from our Merivale site, while Hydro One would most likely be dispatching crews from either Arnprior or Perth, leading to a longer outage time.

Hydro Ottawa ownership of the two stations would also increase the productivity of planned work. Currently any projects required to improve the effectiveness of our system that may involve work to be completed in either of the two stations may be delayed until a common work schedule can be arranged between Hydro Ottawa and Hydro One. This causes delays in planned work and can affect the efficiency of the overall work process.

Benefits for Hydro Ottawa

In adding the required new station capacity, there are 3 goals that have been set:

1. To provide the lowest cost capacity option for servicing existing load and future load growth in the South Nepean area;

2. To provide the ability for Hydro Ottawa to improve the reliability of customers being served in this area;

3. To lower overall customer costs.

1-Provide the lowest cost capacity option for servicing existing load and future load growth

The following analysis compares the cost of the two alternatives to increase capacity in the study area:.

Option 1: Purchase Fallowfield DS and Richmond South DS

This option would defer the need to build a new station in south Nepean and would involve the following activities:

Total Present Worth = $15.89 Million

	Description	Year	Cost (Present Day)
1	Purchase Stations from HONI	2008	$2.83 M
2	Construction of building and additional civil facilities	2009 and 2010	$2.0 M
3	Purchase new transformers	2009 and 2010	$3.0 M
4	Purchase new switchgear	2009 and 2010	$1.25 M
5	Purchase control and protection equipments	2010	$500 K
6	Construction and Commissioning of station	2010	$500 K
7	Construction of F3 distribution circuit	2010	$750 K
8	Construction of F4 distribution circuit	2011	$750 K
9	Construction of F5 distribution circuit	2012	$750 K
10	Construction of F6 distribution circuit	2013	$750 K
11	Hydro One Transmission re-enforcement	2010	$5.0 M
12	Avoided cost of new transformer at Uplands	2017	($1.5 M)
13	Recloser Replacement	2018	$500 K
14	Environmental Remediation	2010	$250 K

A detailed discounted cash flow has been included in Appendix A.

Pursuing this option would also result in the 29MVA (115kV/27.6kV) transformer, presently installed at Fallowfield DS, to become available for installation at the Uplands MTS station and would be used to

provide back-up for the existing 115kV transformer at Uplands. Present planning initiatives for this area are forecasting that transformer capacity may be required within the next 10 years depending on the ultimate development land use of the former CFB Uplands airbase. A conservative estimate of the transformer cost is $1.5M. If this purchase occurs in 10 years (2017) the present worth is $850K and so is seen as a benefit to this option.

Option 2: Do Not Purchase Fallowfield DS and Richmond South DS

This option would initiate an immediate need to build a new station in south Nepean and would involve the following activities:

Total Present Worth = $17.39M

	Description	Year	Cost (Present Day)
1	Hydro Ottawa Land purchase in Merivale business park	2011	$1.25M
2	Construction of building and additional civil facilities	2012 and 2013	$2.5 M
3	Purchase new transformers	2012 and 2013	$3.0 M
4	Purchase new switchgear	2012 and 2013	$1.25 M
5	Purchase control and protection equipments	2013	$500 K
6	Construction and Commissioning of station	2014	$500 K
7[3]	Construction of F1 distribution circuit along Fallowfield and Eagleson to tie in with new circuits from Kanata South TS	2015	$750 K
8[4]	Construction of F2 distribution circuit along Fallowfield and Eagleson to tie in with new circuits from Kanata South TS	2016	$750 K
9	Construction of F3 distribution circuit along Fallowfield and Eagleson to tie in with new circuits from Kanata South TS	2015	$750 K
10	Construction of F4 distribution circuit along Fallowfield and Eagleson to tie in with new circuits from Kanata South TS	2016	$750 K
11	Construction of F5 distribution circuit east to tie in with existing F1 and F2 circuits	2017	$750 K
12	Construction of F6 distribution circuit east to tie in to circuits with Limebank station	2014	$750 K
13	Hydro One Transmission re-enforcement consisting of double circuit 115kV along new transmission corridor	2015	$12.0 M

[3] Note – These costs are associated only with building a new station. Presently Fallowfield has two feeders in service and therefore these costs do not appear in the Fallowfield purchase option.

[4] Same as Note 1

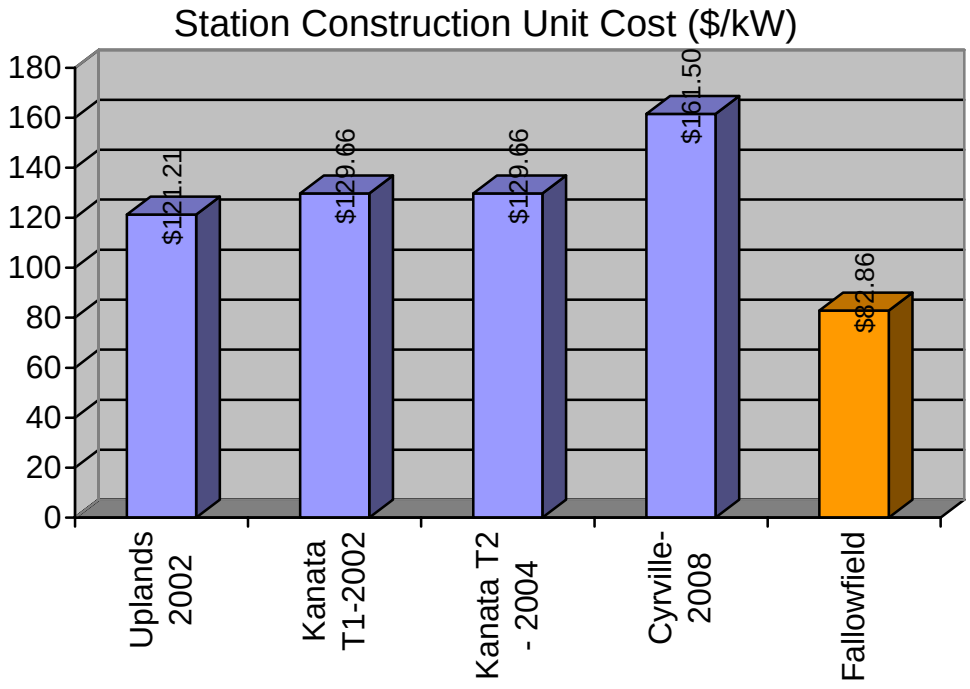
A detailed discounted cash flow has been included in Appendix A.

A significant proportion of the cost difference between the two alternatives is due to the Hydro One transmission extensions. The key reason for this variance is that there is an existing transmission right-of-way to the Fallowfield DS site (115kV), and therefore would not require any additional land purchase or new transmission construction. The new South Nepean station site would require Hydro One to purchase a new transmission right-of-way and construct a new tower line to the site. The regulatory, environmental and political hurdles for this option result in a time consuming and high-risk approach.

The above analysis shows that Hydro Ottawa would see a financial benefit of approximately $1.50M by purchasing and developing the existing Hydro One stations, instead of developing the new South Nepean station (with an in-service date of 2015). It is possible to fund the purchase from the existing 2008 budget envelop without jeopardizing other projects or customer service.

From a historical perspective the cost of station construction has been increasing over time due to a combination of increased land value (due to recent real estate boom in the Ottawa area) as well as increased raw material costs. Specifically for Hydro Ottawa the most recent station construction costs are shown in Figure 5.

Figure 5 – Historical Station Construction Unit Costs ($/kW)[5]



2-Provide the ability for Hydro Ottawa to improve the reliability of customers

At the present time Hydro Ottawa's two worst feeders with respect to customer outage duration are Fallowfield (606F1) and South March (A9M3), both of which are owned and under the operating control of Hydro One. The following table (ref: Hydro Ottawa Annual Reliability Report) shows

[5] Note –No land acquisition costs were associated with the Uplands or Kanata station projects.

the "top ten" worst feeders in terms of customer reliability over the last three years. The negative impact on reliability is centered on outage restoration time. There is a delay in outage restoration due to the need for multi-party coordination between Hydro Ottawa and Hydro One owned equipment. Complete ownership of these stations would remove the multi-party coordination issues and allow for faster restoration time and a positive impact on reliability.

Worst Feeder Analysis

For Years : 2005 to 2007

Weighting Factors --->		.5		.1		.1		.3		
Circuit	CustHours	CustHrsScore	# Customers	# Custs Score	Duration	DurScore	Events	EventScore	Total Score
606F1	37737	50.0%	54621	10.0%	537	2.0%	22	13.2%	75.2%
A9M3	35135	46.6%	52368	9.6%	628	2.4%	13	7.8%	66.3%
77M6	21027	27.9%	50343	9.2%	1122	4.3%	35	21.0%	62.3%
624F1	27222	36.1%	35282	6.5%	322	1.2%	18	10.8%	54.6%
49F2	14643	19.4%	16921	3.1%	1925	7.3%	40	24.0%	53.8%
MWDF3	9431	12.5%	11124	2.0%	2630	10.0%	46	27.6%	52.1%
77M5	16463	21.8%	40405	7.4%	482	1.8%	24	14.4%	45.4%
77M2	15093	20.0%	27475	5.0%	839	3.2%	28	16.8%	45.0%
22M23	19521	25.9%	42247	7.7%	465	1.8%	14	8.4%	43.8%
TD01	5084	6.7%	5163	0.9%	514	2.0%	50	30.0%	39.6%

3-Provide lower overall cost to customers

Presently, for load fed out of Fallowfield DS and Richmond South DS, there exists an additional "Low Voltage Charge (LVC)", of approximately $600,000 per year. This charge is applied by Hydro One and passed through to Hydro Ottawa customers. With the purchase of these stations, this LVC would be eliminated and replaced with a lower charge representing the return on these assets, taxes, operating, and maintenance costs.

Table 1 and 2 shows the overall impact on customer costs. Table 1 represents the total present value of the charges that would be collected by the utility. Table 2 represents these costs on an annualized basis.

Table 1 – Impact on Customer Costs (25 Year Horizon)

NPV	**Buy Fallowfield & Richmond**	**Build South Nepean**
LV Charges[1]	$0.0 M	$8.6 M
Return on other Investments	$17.7 M	$18.9 M
Total	$17.7 M	$27.5 M

[1] Assuming that no load is transferred from Fallowfield and Richmond when South Nepean is built.

Table 2 – Impact on Customer Costs (Annualized)

Average Annual Cost	**Buy Fallowfield & Richmond**	**Build South Nepean**
LV Charges[1]	$0	$696
Return on other Investments	$1,192	$1,438
Total	$1,192	$2,134

Over twenty-five years, the average annual cost to customers for the option of purchasing the Fallowfield and Richmond DSs is 44% less than the option of building the Nepean South Station, representing a net present value of almost $10M.

Regulatory Considerations

Ontario Energy Board

Under Section 86(1)(b) of the *Ontario Energy Board Act, 1998*, the Ontario Energy Board (the Board) must approve the sale of these assets and the assets must be deemed to be distribution assets by the OEB so that they can be placed in Hydro Ottawa's rate base.

Hydro One has indicated that the sale price of $2.83M represents the Market Value of the assets to be sold which is the Net Book Value of $1.7M plus future revenue. In the past the Board has not allowed goodwill to be put into rate base and hence earn a return. In requesting approval for this purchase, Hydro Ottawa will be asking that we be allowed to put the full purchase price into rate base as the benefits of this purchase to our customers are demonstrable. However, even if the Board only allows the Net Book Value to be put into rate base, the Business Case still supports Hydro Ottawa purchasing these assets.

Minister of the Environment

All sales or transfer of lands would be required to comply with Provincial Regulations which need to be identified by Hydro Ottawa Ltd.

In preparation for the potential acquisition of these sites, Hydro Ottawa Ltd. retained Jacques Whitford in November 2006 to perform a due diligence inspection and prepare a Phase 1 Environmental Assessment for both sites. The Assessment consisted of reviews of environmental databases and records (ECO LOG ERIS Environmental Risk Information Service), a historical record review, site visits and interviews. This also included a review of a 2002 Phase II Environmental Site Assessment report undertaken by AEON Management Inc. for Hydro One Networks.

For the Fallowfield DS site, the Phase 1 Environmental Assessment has revealed no evidence of environmental contamination.

For the Richmond South DS site, the AEON Management Inc. report from 2002 indicated that there is approximately 2000 m^3 of soil (back fill, non-native soil) that contains arsenic levels that exceed the Minister of Environment industrial and commercial land use standards for potable groundwater. Presently there are no requirements to remediate the site conditions, however, Hydro Ottawa Ltd. may be required to take corrective action in the future. For the purposes of clarity, we have allowed $250K for environmental site remediation work for 2010.

As there have been no known oil spills or environmentally significant events at these sites it is assumed that the Environmental Assessments are accurate and that there are no leachates from these sites.

Timelines

The anticipated time schedule for the purchase of these sites is as follows.

Outcome/Deliverable	Estimated Completion
Preparation of Business Case	Week of July 7th
COO Review	Week of July 7th
CEO Approval	Week of July 14th
Finalize Agreement with Hydro One	July to September
OEB Approval Process	July to September
Complete Transfer of Assets to HOL system	October

Recommendation

Given the financial benefit to the shareholder, the ability to mitigate current and future capacity constraints in both south Nepean and south Kanata and the opportunity to provide ongoing lower operating charges to our customers while providing them with improved service levels, it is strongly recommended that Hydro Ottawa purchases Fallowfield DS and Richmond South DS from Hydro One. Funding for the purchase is to come from the existing 2008 budget (Uplands MTS expansion $1.28M in Distribution Sustainment and $950K in General Plant).

Appendix A – Detailed Financial Cash Flows

Option 1 – Purchase Fallowfield and Richmond DS

Period	TODAY'S COST	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Year		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Discount Rate		6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
PWF		1.00	0.94	0.88	0.83	0.78	0.73	0.69	0.64	0.60	0.57	0.53	0.50	0.47	0.44	0.41	0.39	0.37	0.34	0.32	0.30	0.28
Purchase Fallowfield and Richmond South																						
Purchase Stations from HONI	$ 2.83	$ 2.83																				
General Plant Investments																						
Land Purchase																						
Facilities Construction	$ 2.00		$ 1.41	$ 0.44																		
Sustainment Capital Investments (at Fallowfield Station)																						
Transformer	$ 3.00		$ 1.41	$ 1.32																		
Switchgear	$ 1.25		$ 0.59	$ 0.55																		
Protection and Control	$ 0.50			$ 0.44																		
Construction and Commissioning	$ 0.50			$ 0.44																		
Distribution Feeders (F3)	$ 0.75			$ 0.66																		
Distribution Feeders (F4)	$ 0.75				$ 0.62																	
Distribution Feeders (F5)	$ 0.75					$ 0.58																
Distribution Feeders (F6)	$ 0.75						$ 0.55															
Hydro One Transmission (double circuit existing ROW)	$ 5.00			$ 4.41																		
Future Transformer purchase deferment	$ (1.50)										$ (0.85)											
Sustainment Capital Investments (at Richmond Station)																						
Recloser Replacement	$ 0.50											$ 0.27										
Environmental Remediation	$ 0.25			$ 0.22																		
Total		$ 2.83	$ 3.40	$ 8.49	$ 0.62	$ 0.58	$ 0.55	$ -	$ -	$ -	$ (0.85)	$ 0.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total PV	$ 15.89																					

Option 2 – Do Not Purchase Fallowfield DS and Richmond South DS

Period	TODAY'S COST	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Year		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Discount Rate		6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
PWF		1.00	0.94	0.88	0.83	0.78	0.73	0.69	0.64	0.60	0.57	0.53	0.50	0.47	0.44	0.41	0.39	0.37	0.34	0.32	0.30
Develop New Station (Nepean South)																					
Purchase Stations from HONI																					
General Plant Investments																					
Land Purchase	$ 1.25				$ 1.03																
Facilities Construction	$ 2.50					$ 1.46	$ 0.46														
Sustainment Capital Invesements																					
Transformer	$ 3.00					$ 1.17	$ 1.09														
Switchgear	$ 1.25					$ 0.49	$ 0.46														
Protection and Control	$ 0.50						$ 0.36														
Construction and Commissioning	$ 0.50							$ 0.34													
Distribution Feeders (F1)	$ 0.75								$ 0.48												
Distribution Feeders (F2)	$ 0.75									$ 0.45											
Distribution Feeders (F3)	$ 0.75								$ 0.48												
Distribution Feeders (F4)	$ 0.75									$ 0.45											
Distribution Feeders (F5)	$ 0.75										$ 0.43										
Distribution Feeders (F6)	$ 0.75							$ 0.51													
Hydro One Transmission Circuits	$ 12.00								$ 7.72												
Total		$ -	$ -	$ -	$ 1.03	$ 3.11	$ 2.37	$ 0.86	$ 8.68	$ 0.90	$ 0.43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total PV	$ 17.39																				

LOSS ADJUSTMENT FACTORS

1.0 DISTRIBUTION LOSSES

Table 1 below provides losses as a percentage of purchases for the previous five years. Hydro Ottawa Limited's ("Hydro Ottawa") losses have not been greater than 5% in the past five years. Hydro Ottawa contains no distributors embedded in its area and is not an embedded distributor itself; however it does have a number of delivery points embedded in Hydro One Network Inc.'s service territory.

Table 1 – Losses as a % of Purchases for Previous Five Years

	2006	2007	2008	2009	2010
Electricity Purchases (MWh)	7,724,426	7,864,855	7,867,414	7,784,723	7,839,761
Electricity Sales (MWh)	7,466,330	7,547,945	7,561,763	7,560,275	7,594,977
Losses (MWh)	258,095	316,910	305,651	224,448	244,784
Losses %	3.34%	4.03%	3.89%	2.88%	3.12%

2.0 LOSS ADJUSTMENT FACTORS

Hydro Ottawa's current loss adjustment factors, which have been approved by the Ontario Energy Board (the "Board") as part of the EB-2007-0713 Decision, are shown below:

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0344
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0240
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

Table 2, which is prepared in accordance the Board's Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 28, 2010 Appendix 2-P, updates the calculation of the Secondary Distribution Loss Adjustment Factor for the most recent 5 years, 2006 to 2010.

As a result of the updated calculation in Table 2, Hydro Ottawa is requesting approval of the following revised loss factors, for Secondary and Primary Metered Customers < 5,000 kW based on the three year average:

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0358
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0254
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

Hydro Ottawa's requested Total Loss Factor – Secondary Meter Customer < 5,000 kW is increasing from 1.0344 to 1.0358, despite an overall downward trend in losses, as shown in Figure 1. Note that the monthly spikes are due to fluctuations in the unbilled kWh. The previous value of 1.0344 was a three year average of 2002 to 2004. As stated in Hydro Ottawa's 2008 Electricity Distribution Rate Application (EB-2007-0713), "Hydro Ottawa is concerned that the Loss Factor for 2004 is not representative of the actual situation, due to issues related to transferring to the new CIS system. When looked at in context of the proceeding and subsequent years … it becomes clear that 2004 was an aberration." At that time, Hydro Ottawa proposed and it was accepted that the Total Loss Factor not change. For 2012, the low value from 2004 drops out of the five year average and would result in a Total Loss Factor – Secondary Meter Customer < 5,000 kW of 1.0376.

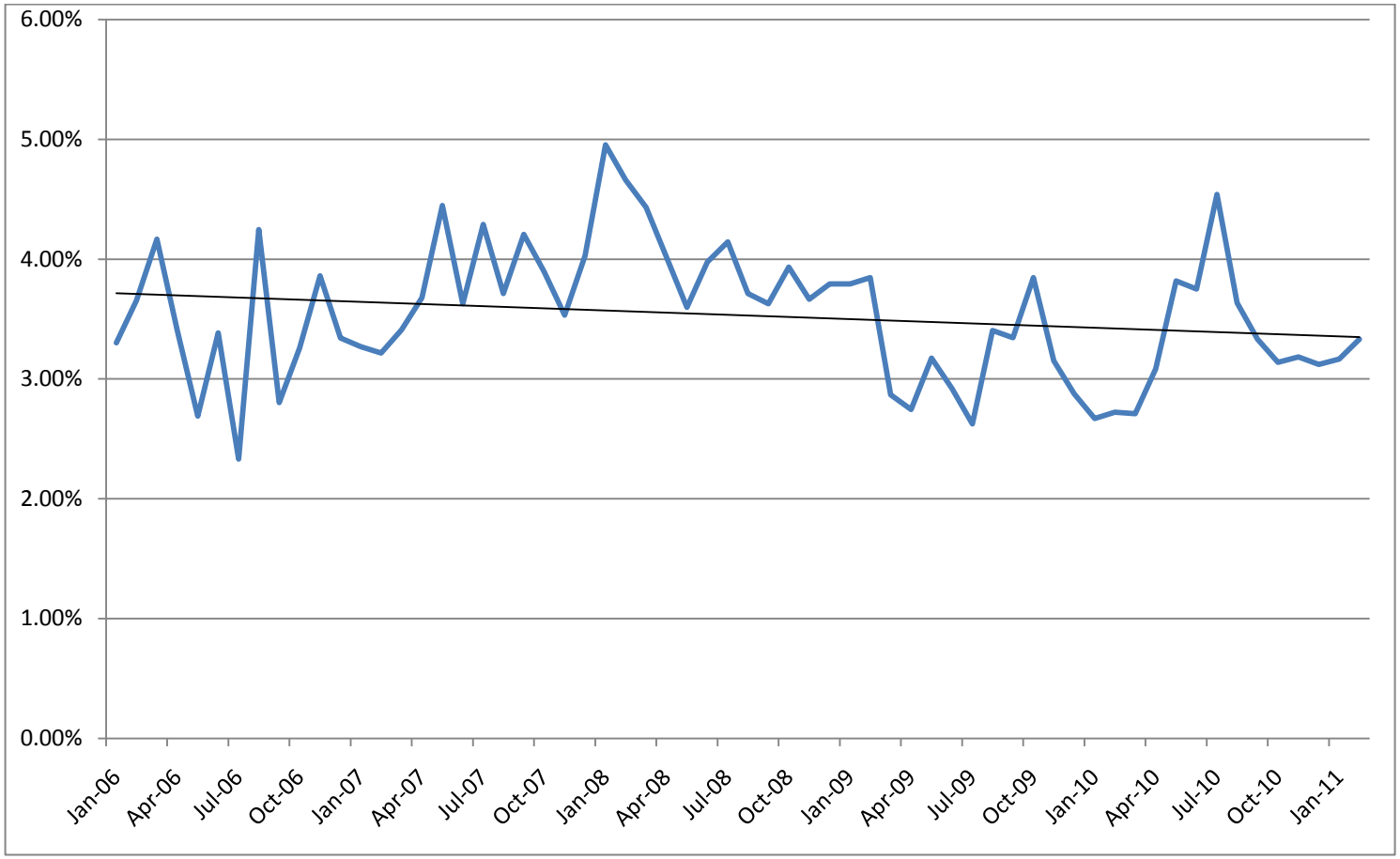
The Total Loss Factor – Primary Metered Customer < 5,000 kW is calculated by multiplying the Total Loss Factor – Secondary Meter Customer < 5,000 kW by 0.99 so the explanation given above also applies. The Total Loss Factors for Customers > 5,000 kW are set by the Board and have not changed.

Rather than the five year average of 1.0376, Hydro Ottawa is proposing to use the three year average (2008-2010) of 1.0358 for the Total Loss Factor – Secondary Meter Customer < 5,000 kW and 1.0254 for the Total Loss Factor – Primary Meter Customer < 5,000 kW as the lower figures reflects the downward trend.

Table 2 – Determination of Loss Factors

		2006	2007	2008	2009	2010	Average
A1	"Wholesale" MWh delivered to distributor (higher value)	7,724,426	7,864,855	7,867,414	7,784,723	7,839,761	7,816,236
A2	"Wholesale" MWh delivered to distributor (lower value)	7,671,493	7,810,959	7,813,501	7,731,377	7,786,037	7,762,673
B	Portion of "Wholesale" MWh delivered to distributor for Large Use Customer(s)	666,089	677,397	677,198	644,760	715,338	676,156
C	Net "Wholesale" MWh delivered to distributor (A_2)-(B)	7,005,404	7,133,562	7,136,303	7,086,617	7,070,699	7,086,517
D	"Retail" MWh delivered by distributor	7,466,330	7,547,945	7,561,763	7,560,847	7,594,977	7,546,372
E	Portion of "Retail" MWh delivered by distributor for Large Use Customer(s)	659,494	670,690	670,493	638,376	708,255	669,462
F	Net "Retail" MWh delivered by distributor (D)-(E)	6,806,836	6,877,255	6,891,270	6,922,471	6,886,722	6,876,911
G	Loss Factor in distributor's system [(C)/(F)]	1.0292	1.0373	1.0356	1.0237	1.0267	1.0305
	Losses Upstream of Distributor's System						
H	Supply Facility Loss Factor	1.0069	1.0069	1.0069	1.0069	1.0069	1.0069
	Total Losses						
I	Total Loss Factor [(G)x(H)]	1.0363	1.0444	1.0427	1.0308	1.0338	1.0376
	3 Year Average (2008-2010)	1.0358					

Figure 1 – Twelve Month Rolling Average Loss Factor



DISTRIBUTION LOSS STUDIES

On July 11, 2006, Hydro Ottawa Limited ("Hydro Ottawa") filed with the Ontario Energy Board (the "Board") *A Plan To Reduce Line Losses by 5%* under file number EB-2005-0381. A copy is attached (Attachment AN).

EB-2005-0381
Filed: July 11, 2006

HYDRO OTTAWA LIMITED
A PLAN TO REDUCE LINE LOSSES BY 5%

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1.0 Introduction

Hydro Ottawa Limited ("Hydro Ottawa") is a distributor as defined in, and is licensed as such under, the *Ontario Energy Board Act, 1998*. Hydro Ottawa holds Electricity Distribution Licence ED-2002-0556 and was created in 2000 from the amalgamation of five municipal electric utilities: Gloucester Hydro, Goulbourn Hydro, Kanata Hydro, Nepean Hydro and Ottawa Hydro. Hydro Ottawa also provides electricity distribution in the Village of Casselman (located just outside of Ottawa), having acquired the assets of Casselman Hydro Inc. in 2002.

Hydro Ottawa's service territory covers more than 1,104 square kilometers and serves over 280,000 residential, commercial and industrial customers. The majority of its customers are located in an urban environment however there are large rural areas with few customers.

On August 2nd, 2005 Hydro Ottawa filed an Application with the Ontario Energy Board (OEB) under section 78 of the *Ontario Energy Board Act, 1998*, c. 15 (Schedule B) as amended for Order or Orders approving or fixing just and reasonable rates for electricity to be implemented on May 1, 2006. Although a settlement was reached with intervenors and accepted by the OEB for a majority of the Application, the treatment of line losses was one of two contested issues. Evidence on these two issues was heard on January 23rd, 2006 and the OEB issued their Decision with Reasons on April 12th, 2006.

In that Decision With Reasons, the Board directed Hydro Ottawa "to file a plan to reduce its line losses by at least 5% within 90 days of this Decision. That plan should include concrete estimates of the costs of achieving this goal as well as the anticipated benefits".

The issue with respect to line losses, which was identified by various intervenors and the Board in its report, is that provincially there is a substantial cost to losses, and with the present accounting treatment of losses there is no financial incentive for Local Distribution Companies (LDCs) to reduce their losses. Reducing line losses provincially would not only save consumers money but also free up much needed capacity. The Board chose not to change the current accounting treatment at this time, but instead chose to require two LDCs, Toronto Hydro and Hydro Ottawa, to file reports outlining their plans to reduce losses.

Distribution line losses are the difference between the amount of energy delivered to the distribution system and the amount of energy customers are billed. There are two types of losses: technical and non technical and although they cannot be eliminated totally, they can be minimized.

Technical losses are primarily due to heat dissipation resulting from current passing though conductors and from magnetic losses in transformers. Non-technical losses occur as a result of theft, metering inaccuracies, estimates used to account for unmetered loads, and estimates used for year-end accruals required to match the time period for purchases and sales.

2.0 Determination of Distribution Losses

2.1 Calculation Methodology

In order to calculate Hydro Ottawa's annual distribution losses, a standard methodology is followed: Total purchases are determined from the Independent Electricity System Operator (IESO) invoices, Hydro One Networks Inc. (HONI) invoices (for embedded distribution points) and load supplied from embedded generators. Total kilowatt hour (kWh) sales are determined from the kWhs billed for the year plus an accrual for energy consumed in the year but not yet billed, less the kWhs which were billed at the beginning of the year but were consumed in the previous year.

Most of Hydro Ottawa's customers are billed on a bi-monthly basis. Using cycle billing, approximately 7,500 meters are read each day, on average. These meter reads are stored in the Customer Information System (CIS) until pricing becomes available from the IESO 10 business days later, at which time bills can be issued to customers. With a two-month billing cycle and the additional ten days for pricing, it is the middle of March before all energy has been billed for the previous year. An estimate is made of the next bill to all customers and then this bill is prorated between the two years based on the number of days in each period. Year-end financial statements include an estimate of what is still to be billed for energy consumed to year-end (called unbilled revenue), and therefore kWh sales for the year also includes an associated estimate. As such, roughly 10% to 15% of the recorded kWh sales are estimated for each year. Even if this estimate is as accurate as 99%, this would result in an estimating tolerance within the same range as the 5% reduction in losses being targeted by Hydro Ottawa. This makes the evaluation of results for a distribution loss reduction program challenging.

As Smart Meters are deployed across Hydro Ottawa's service territory, the required estimation of kWhs will be reduced and will be totally eliminated by 2010 when all customers have Smart Meters. Hydro Ottawa will then have precise load data and loss information and therefore will have the opportunity to conduct much better analysis of system loss reduction programs.

2.2 Historical Losses

Table 2.1 show total losses for Hydro Ottawa and its predecessor utilities over the previous eleven years for which Hydro Ottawa has recorded data. The OEB's Report of the Board for the 2006 Electricity Distribution Rate (EDR) Handbook (RP-2004-0188) issued May 11th, 2005, stated "The Board has therefore concluded that 2006 will focus on identifying those distributors with high average losses and requiring them to report on those losses and provide an action plan as to how the distributor intends to reduce the level of losses. Any distributor whose 3-year average of distribution losses is higher than 5% will be required to make this report". Hydro Ottawa's 3-year average of distribution losses (distribution losses as a percent of wholesale kWh purchased) has never been higher than 3.9%.

Table 2.1
HYDRO OTTAWA
HISTORICAL DISTRIBUTION LOSSES

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Electricity purchases (kWh)	6,933,773,330	6,936,520,413	6,922,859,558	6,827,117,133	7,256,355,639	7,377,703,307	7,592,117,791	7,751,077,843	7,755,187,001	7,702,017,686	7,911,789,396
Electricity sales (kWh)	6,673,568,280	6,711,026,810	6,683,647,838	6,627,048,083	7,018,458,913	7,022,819,690	7,351,475,971	7,470,558,035	7,483,288,326	7,514,934,346	7,663,197,036
Losses (kWh)	260,205,050	225,493,603	239,211,720	200,069,050	237,896,726	354,883,617	240,641,820	280,519,808	271,898,675	187,083,340	248,592,360
Losses %	3.75%	3.25%	3.46%	2.93%	3.28%	4.81%	3.17%	3.62%	3.51%	2.43%	3.14%
Losses % 3-year average			3.49%	3.21%	3.22%	3.67%	3.75%	3.87%	3.43%	3.18%	3.03%
5% loss reduction (kWh)	13,010,253	11,274,680	11,960,586	10,003,452	11,894,836	17,744,181	12,032,091	14,025,990	13,594,934	9,354,167	12,429,618

2.3 Factors Affecting Distribution Losses

From Table 2.1 it can be seen that Hydro Ottawa's losses fluctuate from year to year. There are various reasons for this:

Weather – The magnitude of the technical losses is very much dependent on the peak load on the various components in the distribution system and this in turn is dependent on the weather. Extremes in temperature, both high and low, directly affect the peak load that Hydro Ottawa's distribution system will experience and hence the annual losses. Furthermore, non-technical losses can also be affected. As discussed in Section 2.1, Hydro Ottawa estimates the amount of energy consumed by customers to year-end but not yet scheduled to be billed by prorating an estimated bill based on the number of days of service in each of the two years. If the weather changes significantly from one year to the next (for example, a very mild December and a very cold January), the accuracy of the estimate is affected.

Accrual estimate – As discussed in Section 2.1, roughly 10% to 15% of annual kWh sales recorded in each year are based on an estimate.

Power diversion – The magnitude of energy lost due to theft varies from year to year depending on the economic climate, law enforcement activities and the prevalence of particular types of illegal activities.

Construction and Maintenance Activities – Depending on the level and location of construction and maintenance activities throughout a particular year, losses can vary. For example, if power needs to be re-routed due to construction, it may use a longer conductor run than normal, which would increase losses.

2.4 Reduction of 5%

As illustrated in Table 2.1, based on Hydro Ottawa's historical losses, a 5% reduction in losses would mean a reduction of approximately 12,000,000 kWh per year.

2.5 Comparison of Distribution Losses in the Province

Table 2.2 provides information on the loss factor for secondary metered customers < 5000 kW, approved by the OEB as part of the 2006 EDR process, for a majority of LDCs in Ontario. It is recognized that there are many factors contributing to an LDC's loss factor, some of which are not in its control. Hydro Ottawa's placement on this table as one of the best in the province is a reflection of the work that has been done in the past years to keep distribution losses as low as possible. Since many of the most cost effective strategies have already been implemented, future loss reduction strategies can be cost prohibitive for the results achieved unless other benefits are also realized. This cost/benefit analysis had to be a consideration in developing this loss reduction plan.

Table 2.2
3-YEAR DISTRIBUTION LOSS FACTORS
FOR SECONDARY METERED CUSTOMERS < 5 MW

Festival Hydro	1.0281		Grimsby	1.0502
Guelph	1.0319		West Perth	1.0502
CNP-Port Colborne	1.0322		Waterloo North	1.0505
Kitchener-Wilmot	1.0329		Barrie Hydro	1.0510
Hydro Ottawa	1.0344		Innisfill	1.0539
Peterborough	1.0350		Essex	1.0544
Milton	1.0351		Sioux Lookout	1.0547
Hydro One Brampton	1.0356		Veridian	1.0549
Halton Hills	1.0368		Greater Sudbury	1.0559
Brantford	1.0370		Norfolk	1.0560
Orilla	1.0370		Haldimand	1.0565
Kingston	1.0375		Niagara Falls	1.0572
Toronto Hydro	1.0376		Parry Sound	1.0586
North Bay	1.0387		Welland	1.0599
Enwin	1.0390		Pennisula	1.0601
PowerStream	1.0393		Whitby Hydro	1.0601
Fort Frances	1.0406		Middlesex	1.0608
Orangeville	1.0406		Grand Valley	1.0612
London Hydro	1.0421		Hawkesbury	1.0635
Tillsonburg	1.0422		Aurora	1.0639
Terrace Bay	1.0426		Midland	1.0651
Horizon	1.0428		CNP-Eastern Ontario	1.0715
Burlington	1.0429		Wellington North	1.0726
PIC	1.0430		Wasaga	1.0739
Enersource	1.0433		Cambridge and N. Dumfries	1.0743
Erie Thames	1.0433		Rideau St. Lawrence	1.0772
Woodstock Hydro	1.0440		ELK	1.0791
Bluewater	1.0446		Kenora	1.0812
Oshawa	1.0466		Atikokan	1.0817
Lakefront	1.0471		Collus	1.0838
Central Wellington	1.0472		Thunder Bay	1.0847
CNP-Fort Erie	1.0479		Wellington	1.0847
Brant County	1.0495		Tay	1.0866
Chapleau	1.0497		Gravenhurst	1.0884
Peterborough-Apshodel	1.0500		Renfrew	1.0898
Peterborough-Lakefield	1.0500		Hydro One	1.0920
Niagara on the Lake	1.0501			
Source: 2006 Electricity Distribution Rate Orders				

3.0 Evaluation of Results of Programs

As discussed in Section 2.1, the extent to which annual kWh sales are estimated each year means that the recorded distribution losses can vary significantly from year to year. Furthermore, Section 2.3 discussed various factors that can affect losses in a particular year by amounts exceeding the 5% target for the loss reduction strategy. For these reasons, it is not possible to evaluate the effectiveness of a distribution loss reduction program by reviewing the loss factor at the end of the year. Evaluation of program results should be based on an engineering analysis of each individual program within the overall strategy.

4.0 Strategies for Reducing Distribution Losses

Hydro Ottawa has initiated an Asset Management Strategy that is intended to manage existing assets based on their age, condition and criticality. The process allows ample opportunity for regulatory, financial and other objectives to be considered alongside engineering considerations, to achieve a balanced, sustainable program. Hydro Ottawa commits to including the reduction of distribution losses as one of the objectives that will be considered when assessing the replacement of conductors and transformers and any other asset that can affect distribution losses.

Although minimizing distribution losses is an ongoing component in the design, procurement, construction and operation of Hydro Ottawa's distribution system, there are a number of specific initiatives that have been considered in order to reduce losses by 5%. The decision on which initiatives will be implemented is based on feasibility, resource availability and a cost/benefit analysis. Benefits of these programs may go beyond reducing distribution losses. The strategies that were considered are as follows:

4.1 Voltage Profile Management System

Changing the voltage profile at the distribution system level can result in reduced system peaks and therefore reduced losses. This type of operation is termed Conservation Voltage Reduction (CVR). There are a number of products on the market that can be used to accomplish the voltage reduction. Hydro Ottawa has undertaken a pilot project for the installation of an automatic control system, called AdaptiVolt™, to regulate the voltage at a distribution station that has transformers with under load tap changers (ULTC). This system will reduce the distribution voltage by a small amount, while ensuring that the voltage seen by customers remains within Canadian Standards Association (CSA) voltage limits throughout the feeder length. For every 1% drop in voltage one can expect 0.5% to 1.5% load reduction depending on the load characteristics of the feeder. Hydro Ottawa will evaluate the performance of the AdaptiVolt™ system with respect to possible future installations.

Another solution for implementing Conservation Voltage Reduction at distribution stations with ULTCs would be to lower the station bus voltages by changing the regulator settings on the tapchanger controls installed at the stations. Installation of end-of-line voltage monitors that report back to the control room SCADA system could be used to measure the impact of this initiative.

4.2 System Optimization

This initiative aims at identifying opportunities to improve the delivery efficiency of the overall distribution system. Line losses in the system are influenced by the amount of load supplied on the different feeders. The ability to reconfigure the system to change how particular loads are supplied gives the system operator the opportunity to reduce system demand and energy losses. It is important to note that the optimal 'open point' for losses may not be implemented due to reliability considerations. However, if it is determined that changing the 'open point' will reduce losses and not adversely affect reliability, then crews will be dispatched to change the system configuration.

Balancing the load on 3 phase circuits can also reduce the losses from a feeder. This is most easily achieved with a distribution analysis program such as that being used by Hydro Ottawa.

4.3 Voltage Conversion

Distribution system line losses on a power system vary as the square of the line current. By changing the distribution voltage in a particular supply area to a higher level, the line current on the feeders will be reduced. If the voltage is doubled, the current is reduced by 50% and hence the line losses are reduced by 75%.

By increasing the distribution voltage from either 4 kV to 13.2 kV or 8 kV to 27.6 kV, line losses are expected to be reduced by about 90%. In addition, since the distribution transformers have to be replaced, the transformation losses will also be reduced since today's equipment is considerably more efficient than the units that were installed 20-30 years ago. Other loss savings will accrue from the removal of 13.2 kV to 4 kV station transformers from the system.

Hydro Ottawa does not expect that the loss savings alone will cost justify the voltage conversion program. However, by retiring distribution station equipment that is nearing its end of life, Hydro Ottawa will forego the costs of replacement of this equipment and the ongoing operation and maintenance costs.

4.4 Power Factor Correction

Using capacitors to improve power factor can also result in reduced line losses. By providing reactive power onto the feeder, capacitors reduce the current and therefore the losses. Capacitors also increase the voltage at the point in the system that they are installed. By raising the voltage at the end of a feeder it then becomes feasible to lower the voltage at the feeder source, i.e. the distribution station. This action will result in a lowering of the overall load on the feeder, and hence a reduction in losses.

Hydro Ottawa is planning on installing banks of capacitors on one of its 28 kV systems that has relatively long feeders. Both fixed and switched capacitor installations are contemplated to provide a greater degree of voltage control for varying load levels.

4.5 Transformer Loss Evaluation and Loading Practices

Transformer losses include no-load losses that are independent of loading and load losses that vary with loading. Reviewing the purchase specifications for transformers to

determine if greater operational efficiency can be achieved economically provides an opportunity for reducing both no-load and load losses. Hydro Ottawa's current design specifications require the use of high efficiency transformers even though this results in a higher up front capital cost. These design specifications undergo regular reviews to ensure that they encompass best practices. In addition, studying transformer loading practices to determine the optimal number of residential customers connected to a single distribution transformer and implementing the results (see Section 4.6 below) can reduce distribution losses.

4.6 Transformer Replacement and Removal

Overloaded and underloaded transformers will have proportionately higher losses than an optimally loaded transformer. An infrared (IR) scan of a distribution transformer can identify an overloaded situation that can be rectified by installing a larger size transformer. Underloaded transformers can be identified based on a review of customer loads and then can be removed as load is consolidated to one larger transformer. Underloaded transformers can occur when a previously electrically heated area converts to natural gas so that less transformation capacity is required.

4.7 Re-conductoring

Planned system sustainment programs will see the replacement over time of a large proportion of poles in Hydro Ottawa's system area. In many of the older parts of the system, the line conductor is much smaller than that called for in the current standards. Hydro Ottawa intends to study the savings associated with replacing the aged conductor in these areas so as to achieve lower system losses.

4.8 Dry Core Transformer Losses

A typical design for a high-rise building includes an upstream main transformer for the central service and multiple downstream dry-core type transformers to facilitate individual metering for consumers. Dry-core transformers have a much higher loss rating than oil filled transformers. Hydro Ottawa has charges approved as part of the 2006 EDR for the additional losses occurring as a result of these dry-core transformers. The loss amount is determined from a schedule based on the size of the dry-core transformer. Charging for the incremental losses encourages customers to ensure that they use the optimal size of dry-core transformer and hence minimize losses. Hydro Ottawa will be recording these dry-core transformer losses as part of the kWh sales.

4.9 Power Diversion Programs

The identification and elimination of instances of power diversion results in fewer non-technical losses and an improvement in the overall distribution loss factor. Hydro Ottawa works with the Ottawa Police Department and the Electrical Safety Authority to disconnect cases of power diversion and to recoup any lost revenue. When power diversion has been identified, an estimate is made of the lost energy, based on equipment at the premise. A reduction in power diversion activities will improve Hydro Ottawa's measured distribution losses however may not benefit the overall provincial grid if the power diversion activities only move to another service area. For this reason, Hydro Ottawa has not included these amounts in the calculation for the 5% distribution loss reduction.

4.10 Updating Records for Streetlight and Unmetered Scattered Load

Hydro Ottawa bills the City of Ottawa for energy consumption by streetlights based on a physical survey of the number and size of lights. By updating this survey, Hydro Ottawa achieves a more accurate reflection of the number of streetlights installed in the City.

Hydro Ottawa is in the process of metering the actual consumption of a sample number of the devices that make up the unmetered scattered load, e.g. cable amplifiers and traffic lights. The billing for these devices is currently based on an estimate and with the better data obtained from the sample there will be a more accurate estimate of the consumption.

By having more accurate measurements for unmetered load (both streetlighting and scattered) Hydro Ottawa can minimize its non-technical losses and consumers have better information on which to base conservation decisions.

4.11 Effects of Conservation and Demand Management (CDM) Programs

On December 10, 2004 Hydro Ottawa received approval to spend the third installment of its incremental market adjusted revenue requirement (MARR) on a CDM Plan. One component of that program was directly related to Distribution Loss Reduction and to date Hydro Ottawa has accomplished the following:

Voltage Profile Management System
- Pilot Program at Centrepointe substation
- Completed the infrastructure and propagation studies at 8.32 kV Centrepointe substation
- Contracted for purchase and installation of the AdaptiVolt™ system at Centrepointe substation

Power Factor Correction – Pilot Program
- Created the capacitor general materials specification document for the project
- Identified practical installation locations and potential installation issues
- Analyzed the Fallowfield F2 feeder for power factor correction

Hydro Ottawa's Conservation and Demand Management Residential, Commercial and Industrial Programs assist customers in reducing their energy consumption. This, in turn, reduces Hydro Ottawa's distribution losses.

5.0 Summary of Programs to be Implemented

Hydro Ottawa has reviewed the various strategies for reducing distribution losses and has developed the following comprehensive program:

5.1 Voltage Profile Management System

It is anticipated that there will be a 3% reduction in the peak load at the Centrepointe substation as a result of the installation of the AdaptiVolt™ system. With a peak load of 15 MW this would mean an estimated savings of 450 kW. Once the results of the

Centrepointe substation pilot have been assessed, Hydro Ottawa will determine whether to install the AdaptiVolt™ system at other stations. Hydro Ottawa has potentially 20 stations with an installed capacity of about 300 MVA where CVR systems could be deployed. Hydro Ottawa will also be investigating the use of other less expensive means for reducing distribution voltage, such as changing the regulator settings on the tapchanger controls.

5.2 System Optimization

Once Hydro Ottawa has completed installation of its Geographic Information System (GIS), system models will be set up using a Distribution System Analysis Computer Program. The software provides optimizing routines to identify where the system 'open point' switches should be located to minimize line losses. The optimal location of open points can then be determined and if there are no operational issues and reliability will not be adversely affected, switches will be installed. It is anticipated that a potential demand savings of 2 MW system wide can be achieved through the use of system optimization.

5.3 Voltage Conversion

Work will be proceeding with the conversion of the Sunnyside and Winding Way areas in 2007. The conversion of 2 MW of load will result in a distribution loss reduction of approximately 345,000 kWh. There are a number of other areas that could also be converted, however reductions in distribution losses do not justify doing the conversion alone. Hydro Ottawa will be reviewing the business case for each area to determine whether to proceed with the conversion. It is anticipated that two other areas will have sufficient ancillary benefits to justify the cost of proceeding. The conversion of 18 MW of load would result in a distribution losses reduction of approximately 3,100,000 kWh.

5.4 Power Factor Correction

The pilot program consists of the installation of two oil filled capacitor banks of approximately 1000 kVAR each on the Fallowfield F2 feeder. The feeder chosen has a lagging power factor of less than 85% and it is expected that with the installation of the capacitors the power factor will improve to 95%. As a result there would be a reduction in load of 500 kW. It is anticipated that after the results of the pilot program are reviewed, there will be at least two other circuits identified which would benefit from power factor correction. Installation of capacitors on these circuits would result in a load reduction of 1500 kW.

5.5 Transformer Loss Evaluation and Loading Practices

A consultant has been retained to examine the loss evaluation formula in Hydro Ottawa's transformer specifications and determine if changes are required to improve efficiencies. They will also examine life cycle costs including losses associated with various loading schemes. This report is expected by the end of August 2006. Since the study is not yet complete, it is not possible to quantify the benefits that may result from implementing any recommendations.

5.6 Transformer Replacement and Removal

An infrared (IR) survey has been done in a selected area of Hydro Ottawa's service territory to determine loading on padmount type transformers. The results will be reviewed in order to identify any candidates for replacement. When End-of-Asset-Life poles lines are replaced (especially in urban areas) excess transformation will be removed. At this point it is not possible to quantify the impact of these replacements and removals.

5.7 Conservation and Demand Management

When fully implemented, Hydro Ottawa's Conservation and Demand Management Residential, Commercial and Industrial Programs, for the 3rd tranche spending, are expected to reduce annual energy use by 50,000,000 kWh. Based on a conservative estimate, Hydro Ottawa anticipates ongoing CDM programs would save an additional 40,000,000 kWh annually.

5.8 Updating Records for Streetlight and Unmetered Scattered Load

Updating of streetlighting and scattered load records will result in an estimated distribution loss reduction of 1,371,799 kWh.

5.9 Dry Core Transformer Losses

The recording of dry core transformer losses as part of Hydro Ottawa's sales will reduce distribution losses by an estimated 2,958,895 kWh.

The following Table 5.1 summarizes the costs and benefits of each component of Hydro Ottawa's Distribution Loss Reduction Program:

Table 5.1
HYDRO OTTAWA LIMITED
DISTRIBUTION LOSS REDUCTION PROGRAM[6]

	Estimated Total Cost	Estimated Savings/Load Affected kW	Estimated Savings/Energy kWh/year[4]	Estimated Loss Reduction kWh/year[5]
Voltage Profile Management System-Pilot at Centrepointe	$550,000[1]	450	2,877,660	86,330
Voltage Profile Management System	$11,000,000[2]	9,000	57,553,200	1,726,596
System Optimization	$125,000[1]	2,000	12,789,600	383,688
Voltage Conversion-approved	$1,650,000[3]	2,000	12,789,600	345,319
Voltage Conversion	$13,500,000[2]	18,000	115,106,400	3,107,873
Power Factor Correction-Pilot	$125,000[1]	500	3,197,400	95,922
Power Factor Correction	$500,000[2]	1,500	9,592,200	287,766
CDM Programs-3rd tranche Conservation and Demand Management	$7,463,000		50,000,000	1,500,000
CDM Programs-2nd generation	To be determined		40,000,000	1,200,000
Update of Streetlight and Scattered Records	N/A			1,371,799
Recording of Dry Core Transformer Losses	N/A			2,958,895
Total				13,064,188

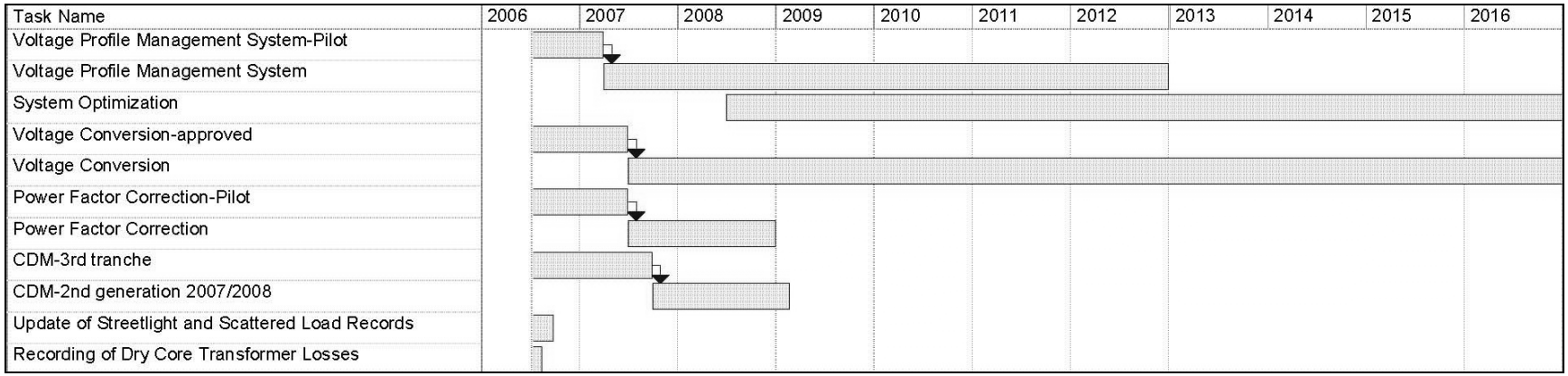
Notes:

1. *Included in CDM budget.*
2. *Only a high level estimate until further analysis can be completed.*
3. *$150,000 of $1,650,000 for Voltage Conversion from CDM budget.*
4. *Based on Load Factor of 73%.*
5. *Based on three-year average losses of 3%.*
6. *Specific programs outlined in this table are subject to further feasibility review and the undertaking of pilot projects. Actual results of programs may be below or exceed estimates.*

6.0 Final Plan

Table 6.1 provides a simplified schedule for the implementation of Hydro Ottawa's Distribution Loss Reduction Plan.

Table 6.1
HYDRO OTTAWA LIMITED
DISTRIBUTION LOSS REDUCTION PROGRAM
SCHEDULE



7.0 Conclusions

Hydro Ottawa has already done a significant amount of work to ensure that distribution losses are as low as technically possible. This is clearly reflected in the current approved loss factor of 1.0344, which represents a three-year average. In addition to the programs described in this strategy, which are expected to achieve a reduction in distribution losses of 13,000,000 kWh per year, Hydro Ottawa will continue to include distribution loss reduction as an objective in ongoing Asset Management work, so that new opportunities can be incorporated into all future capital programs.

DISTRIBUTION LOSSES UPDATE

Hydro Ottawa Limited ("Hydro Ottawa") filed a *Plan to Reduce Line Losses by 5%* (the "Plan") on July 11, 2006 (EB-2005-0381). A copy is included with Exhibit H1-4-3 as Attachment AL. The Plan outlined a number of initiatives Hydro Ottawa intended to implement in order to reduce distribution losses. In its *2008 Electricity Distribution Rate Application* (EB-2007-0713), Hydro Ottawa provided an update on this loss reduction program. The following summarizes the progress made during the last three years within the various components of the Plan.

1.0 VOLTAGE PROFILE MANAGEMENT SYSTEM

Changing the voltage profile on the distribution system can result in reduced load demand and therefore reduced losses. This type of operation is commonly termed Conservation Voltage Reduction ("CVR"). Various papers on this subject indicate that for every 1% drop in voltage one can expect 0.5% to 1.5% load reduction, depending on the load characteristics of the feeder. There are a number of systems on the market that can be used to accomplish such voltage reduction.

Hydro Ottawa undertook a pilot project for the installation of an automatic voltage control system, called AdaptiVolt™, to regulate the voltage at a suburban 44/8.32 kV distribution station that has transformers with under load tap changers ("ULTCs"). This system reduces the distribution voltage at the substation by a small percentage, while ensuring that the voltage seen by customers remains within Canadian Standards Association voltage limits throughout the feeder length. It does this by monitoring the end of line voltage. The AdaptiVolt system was installed at Centrepointe substation in 2006. Over a test period of 45 days the load reduction was measured using a third party testing protocol. Based on this, a forecast annual reduction in load of 3.7 GWh was determined. From this load reduction, the estimated reduction in system losses would be 130 MWh. Unfortunately, the AdaptiVolt system complicated the operation of the distribution system

by introducing complexities during switching operations to the point that its use was terminated. The cost of implementing the AdaptiVolt system at several other Hydro Ottawa stations that are equipped with ULTCs was also deemed to be uneconomic.

Hydro Ottawa plans to investigate and pilot alternative means of reducing distribution voltage, while maintaining flexibility in system operations. Pilot projects are currently planned to be deployed in 2015, and beyond.

2.0 SYSTEM OPTIMIZATION

This initiative aims at identifying opportunities to improve the delivery efficiency of the overall distribution system. Line losses in the system are influenced by the amount of load supplied on a feeder. By reconfiguring the state of the distribution system to change how particular loads are supplied, it may be possible to reduce total system demand and energy losses. Conceptually, if certain feeders in the system are heavily loaded, and others have lighter loading, then if some of the load can be transferred off of the heavily loaded lines onto the lightly loaded feeders, then the system losses will be reduced. This type of load transfer often can be achieved simply by changing which switches in the system are the “Normally Open Points”. It is important to note that the optimal system configuration for reducing system losses may not be the optimal configuration in terms of operating reliability considerations. In such cases a utility may have to assess whether reducing system losses is more important than improving reliability of supply to its customers.

Balancing the load on 3 phase circuits may also reduce the losses on a feeder. If it is feasible to change which phase a load is connected to and allow the current on each of the phases to be more uniform, then system losses will be lowered.

System optimization can practicably only be studied utilizing a Distribution System Analysis software package. Such software allows utilities to create models of the

circuits, station transformers, distribution transformers, distribution switches, and customer loads for each of its distinct distribution networks. The software can then analyze the flow of current along the circuits, as well as the voltage at each point in the system under various loading conditions. The program will calculate the energy and demand losses for a given system configuration. Most system analysis programs also offer optimizing modules that can identify the optimal system configuration to achieve the lowest system losses, or other objectives such as optimal voltage levels.

In 2006 a consultant was retained by Hydro Ottawa to perform a study for parts of the Nepean, and Kanata distribution systems. Their report indicated that for the Nepean system, loss savings in the order of 600 kW, or about 0.3%, could be achieved by changing open points. For Kanata the reduction was only 83 kW.

Leveraging the information stored in Hydro Ottawa's Geographic Information System ("GIS"), the system analysis software vendor was retained to develop a tool to extract all of the information required to build the network models directly from the GIS database. This eliminates the need to maintain two separate systems and ensures that the network model is kept up to date with GIS revisions. The initial development of this tool was completed in late 2010. Some additional software updates will be required to enable full functionality of the Switching Optimization Module ("SOM"). The SOM will be used to assist in determining the optimum circuit configuration to minimize losses; the required updates are anticipated to be completed in Q4 2011. With the completed solution Hydro Ottawa plans to move forward with further loss reduction studies both to confirm the results of the earlier work, and to examine potential reductions for the parts of our overall distribution system that previously weren't modeled. Initial studies and analysis are expected to be completed in 2012.

3.0 VOLTAGE CONVERSION

Within the core area of Ottawa the two prevalent distribution voltages are 4.16 kV and 13.2 kV. In the suburban areas the most common voltages are 8.32 kV and 27.6 kV. If Hydro Ottawa were to undertake voltage conversion to increase the distribution voltage from either 4 kV to 13.2 kV or 8 kV to 27.6 kV, the line losses are expected to be reduced by about 90%. In addition, both the no-load and load losses associated with distribution transformers would be reduced substantially. This is because today's transformers are considerably more efficient than the units that were installed 20-30 years ago. Other loss savings will accrue with the removal of 13.2 kV to 4 kV station transformers from the system.

Hydro Ottawa does not expect that the loss savings alone will justify the costs of the voltage conversion program; however, by retiring distribution station equipment that is nearing its end of life, Hydro Ottawa will forego the costs of replacement of this equipment and the ongoing operation and maintenance costs.

Since the last update to the *Plan to Reduce Line Losses by 5%*, voltage conversion was completed in 2007 in the Sunnyside and Winding Way areas. From the conversion of 6.3 MW of load, a reduction in distribution losses of 1,100 MWh was estimated.

Conversion work in the Uplands 8 kV area will be completed in 2011, and the Kilborn 4kV area is expected to be completed in 2012. In these two areas conversion of about 8 MW of load will result in a distribution loss reduction of approximately 1,500 MWh.

Hydro Ottawa continues to review business cases for potential conversion areas to determine whether to proceed with additional conversion projects. The Woodroffe 4 kV business case was found to be positive and work to convert this territory to operate at 13 kV is planned to start in 2013. In addition, the conversion of 8 kV in South Nepean is planned across several projects scheduled from 2012-2015.

4.0 POWER FACTOR CORRECTION

Capacitors can be used to improve power factor on a feeder and this may result in reduced line losses. By providing reactive power at the end of a feeder, capacitors reduce the reactive current flow and therefore the losses; however, capacitors also increase the voltage at the point in the system that they are installed. This increase in voltage at the end of a feeder may result in an increased delivered power, which can lead to an increase in losses. If the overall goal is to reduce system losses, then it may become necessary to lower the voltage at the feeder source, i.e. the distribution station.

Hydro Ottawa had planned on installing two banks of capacitors on one of its 27.6 kV systems that has relatively long feeders. Both fixed and switched capacitor installations were contemplated to provide a greater degree of voltage control for varying load levels. Due to work protection concerns, the project was put on hold, pending specific operating procedures being developed by Hydro Ottawa.

5.0 TRANSFORMER LOSS EVALUATION AND LOADING PRACTICES

A consultant's report containing a review of the loss evaluation formula in Hydro Ottawa's distribution transformer specifications and the life cycle costs associated with various transformer-loading schemes was received in 2007. Hydro Ottawa plans to leverage newly available Smart Meter data in concert with the consultant's findings to assess and if necessary develop a revised loss formula by the end of 2012.

6.0 TRANSFORMER REPLACEMENT AND REMOVAL

Whenever replacement of a distribution transformer is required, Hydro Ottawa ensures that excess transformation is removed. This increases the utilization of transformation capacity on the remaining transformer(s) reducing the ratio of power delivered to losses.

7.0 CONSERVATION AND DEMAND MANAGEMENT ("CDM")

Hydro Ottawa's CDM programs for 2007, 2008, 2009 and 2010 have been very successful, resulting in a reduction in energy use of 373 GWhs and corresponding reduction in losses.

8.0 UPDATING RECORDS FOR STREET LIGHT AND UNMETERED SCATTERED LOAD

Streetlight records have been updated as a part of the implementation of the GIS system. As a result, more accurate information on kWh consumption for streetlights has resulted in a reduction in non-technical losses.

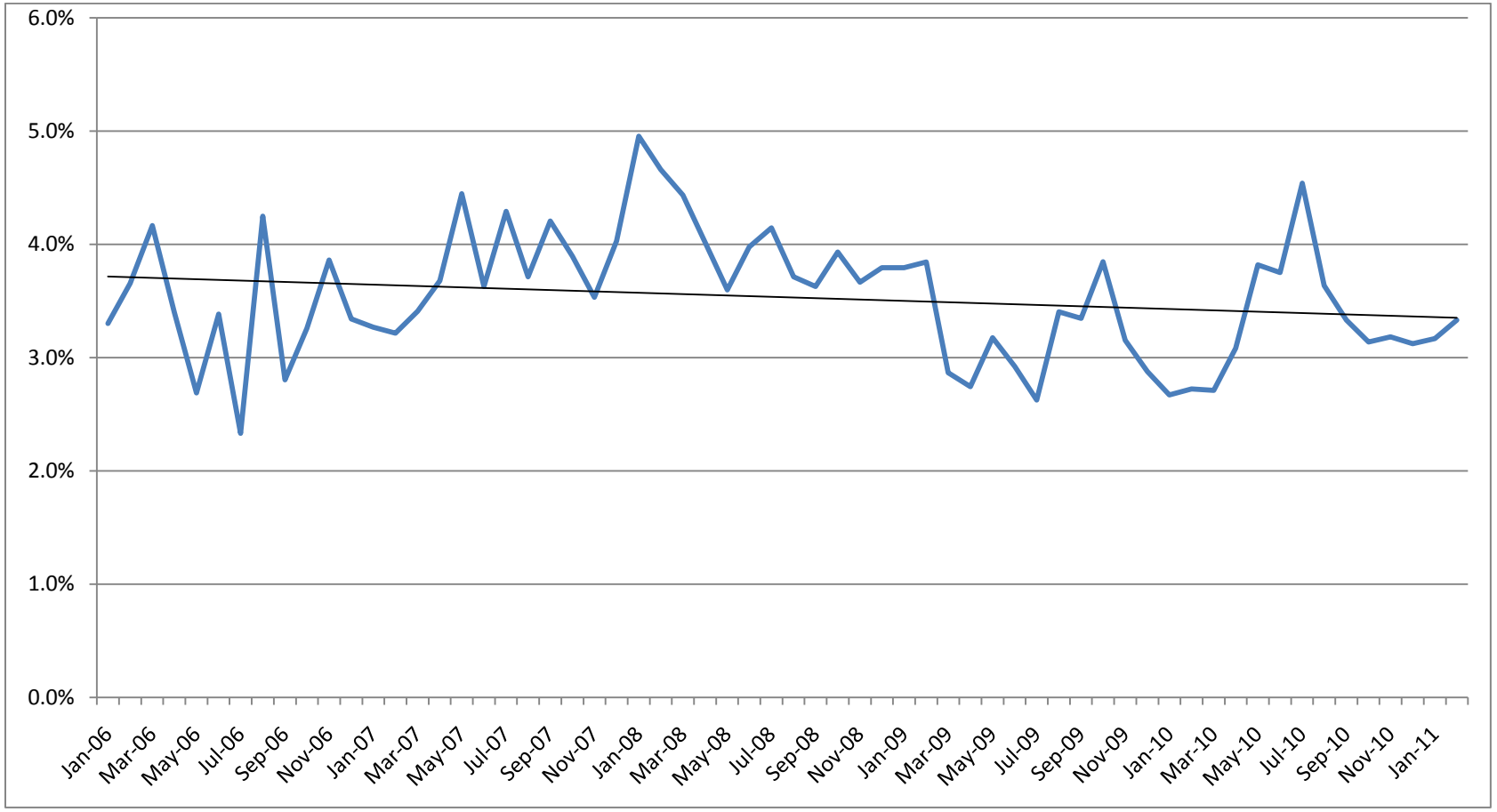
9.0 DRY CORE TRANSFORMER LOSSES

Dry Core transformer losses are now being recorded as part of Hydro Ottawa's sales. In 2010 this resulted in a reduction in reported losses of 3,079 MWh.

10.0 CONCLUSION

Hydro Ottawa continues to look for ways to reduce both technical and non-technical losses from its distribution system. Figure 1 shows the rolling 12 month average of Hydro Ottawa's losses as a percentage of purchases since January 2006. Although monthly loss factors can vary significantly, the overall trend is a decline in losses indicating that the *Plan to Reduce Line Losses by 5%* is having a positive impact.

Figure 1 – 12 Month Rolling Average Loss Factor



MICROFIT

Hydro Ottawa Limited ("Hydro Ottawa") currently uses the uniform province-wide rate of $5.25/month/generator for microFIT customers. As required in the Ontario Energy Board's (the "Board") *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219), issued on March 31, 2011, Table 1 below provides information of the nine cost elements identified in the Board's EB-2009-0326 Decision and Order.

Table 1 – MicroFit Cost Elements

#	Cost Element Name	USoA	Sheet #	Row #	Column Name	$
1	Customer Premises - Operation Labour	5070	O2	111	Residential	0
2	Customer Premises – Materials and Expenses	5075	O2	112	Residential	0
3	Meter Expense	5065	O2	110	Residential	824,199
4	Maintenance of Meters	5175	O2	117	Residential	1,124,719
5	Meter Reading Expense	5310	O2	120	Residential	1,198,507
6	Customer Billing	5315	O2	121	Residential	5,487,943
7	Amortization Expense – General Plant assigned to Meters		O2	130	Residential	961,396
8	Admin and General		O2	131	Residential	9,877,458
9	Allocated PILs (Directly Related Costs)		O2	132	Residential	413,646
10	Allocated PILs (Avoided Costs)		O2	81	Residential	347,094
11	Total Number of Customers		I6	38	Residential	282,648
	Calculated Monthly Service Charge for MicroFIT					**$5.97**

Hydro Ottawa has decided to continue with the current $5.25/month/generator and this is reflected in the Proposed Tariff of Rates and Charges provided in Attachment AO.

PROPOSED RATE SCHEDULE

Hydro Ottawa Limited's proposed Tariff of Rates and Charges for the 2012 rate year is attached (Attachment AO). There are no proposed changes to the Specific Service Charges, except for the revisions to the Dry Core Transformer Charges as described in Exhibit C2-1-1, Section 2.3.

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	9.54
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.18
Distribution Volumetric Rate	$/kWh	0.0231
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0004)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kWh	(0.0024)
Low Voltage Service Rate	$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0042

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	16.49
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.46
Distribution Volumetric Rate	$/kWh	0.0207
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kWh	(0.0026)
Low Voltage Service Rate	$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE 50 to 1,499 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	280.67
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	5.68
Distribution Volumetric Rate	$/kW	3.3942
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0533)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kW	0.0116
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(1.1325)
Low Voltage Service Rate	$/kW	0.02354
Retail Transmission Rate – Network Service Rate	$/kW	2.4768
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.5797

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE 1,500 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	4,512.97
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	73.25
Distribution Volumetric Rate	$/kW	3.2416
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0624)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kW	0.0116
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(1.3416)
Low Voltage Service Rate	$/kW	0.02516
Retail Transmission Rate – Network Service Rate	$/kW	2.5718
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.6881

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

LARGE USE SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	16,389.95
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	212.88
Distribution Volumetric Rate	$/kW	3.1032
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0539)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kW	0.0116
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(1.5680)
Low Voltage Service Rate	$/kW	0.02833
Retail Transmission Rate – Network Service Rate	$/kW	2.8509
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.9011

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than or forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	3.92
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.11
Distribution Volumetric Rate	$/kWh	0.0193
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kWh	(0.0027)
Low Voltage Service Rate	$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES

Service Charge	$	120.69
Standby Charge – for a month where standby power is not provided. The charge is applied to the Contracted amount (e.g. nameplate rating of generation facility):		
General Service 50 to 1,499 kW customer	$/kW	1.6106
General Service 1,500 to 4,999 kW customer	$/kW	1.4775
General Service – Large Use customer	$/kW	1.6395
Rate Rider for Tax Change – effective until April 30, 2012:		
General Service 50 to 1,499 kW customer	$/kW	(0.0207)
General Service 1,500 to 4,999 kW customer	$/kW	(0.0166)
General Service – Large Use customer	$/kW	(0.0211)

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	2.42
Distribution Volumetric Rate	$/kW	10.8550
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.1900)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(0.9719)
Low Voltage Service Rate	$/kW	0.01785
Retail Transmission Rate – Network Service Rate	$/kW	1.8377
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.1980

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	0.60
Distribution Volumetric Rate	$/kW	4.2032
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0735)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(0.9175)
Low Voltage Service Rate	$/kW	0.01749
Retail Transmission Rate – Network Service Rate	$/kW	1.8284
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.1735

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

MicroFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component – effective September 21, 2009

Service Charge	$	5.25

Hydro Ottawa Limited
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EB-2011-0054

ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	$	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

Customer Administration		
Arrears Certificate	$	15.00
Duplicate invoices for previous billing	$	15:00
Request for other billing information	$	15:00
Credit reference/credit check (plus credit agency costs)	$	15:00
Unprocessed Payment Charge (plus bank charges)	$	15:00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30:00
Non-Payment of Account		
Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at meter – after regular hours	$	185.00
Disconnect/Reconnect at pole – during regular hours	$	185.00
Disconnect/Reconnect at pole – after regular hours	$	415.00
Temporary Service install & remove – overhead – no transformer	$	500.00
Specific Charge for Access to the Power Poles – per pole/year	$	22.35
Dry core transformer distribution charge	As per Attached Table	

Hydro Ottawa Limited
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RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

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

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

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0358
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0254
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

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DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			$4.4386	$0.0874		$2.8491	
25 KVA 1 PH	150	900	$0.71	$7.95	$8.66	$0.46	$9.12
37.5 KVA 1 PH	200	1200	$0.95	$10.60	$11.55	$0.61	$12.16
50 KVA 1 PH	250	1600	$1.21	$13.33	$14.54	$0.78	$15.32
75 KVA 1 PH	350	1900	$1.62	$18.37	$19.99	$1.04	$21.03
100 KVA 1 PH	400	2600	$1.95	$21.36	$23.31	$1.25	$24.56
150 KVA 1 PH	525	3500	$2.58	$28.11	$30.69	$1.66	$32.35
167 KVA 1 PH	650	4400	$3.21	$34.86	$38.07	$2.06	$40.13
200 KVA 1 PH	696	4700	$3.43	$37.32	$40.75	$2.20	$42.96
225 KVA 1 PH	748	5050	$3.69	$40.11	$43.80	$2.37	$46.16
250 KVA 1 PH	800	5400	$3.95	$42.89	$46.84	$2.53	$49.37
*15 KVA 3 PH	125	650	$0.57	$6.54	$7.11	$0.37	$7.47
*45 KVA 3 PH	300	1800	$1.43	$15.89	$17.32	$0.92	$18.24
*75 KVA 3 PH	400	2400	$1.90	$21.19	$23.09	$1.22	$24.31
*112.5 KVA 3 PH	600	3400	$2.81	$31.62	$34.42	$1.80	$36.22
*150 KVA 3 PH	700	4500	$3.40	$37.34	$40.74	$2.18	$42.92
*225 KVA 3 PH	900	5300	$4.26	$47.60	$51.85	$2.73	$54.58
*300 KVA 3 PH	1100	6300	$5.16	$58.02	$63.18	$3.31	$66.49
*500 KVA 3 PH	1500	9700	$7.30	$80.06	$87.36	$4.69	$92.05
*750 KVA 3 PH	2100	12000	$9.84	$110.74	$120.59	$6.32	$126.90
*1000 KVA 3 PH	2600	15000	$12.22	$137.23	$149.45	$7.84	$157.30
*1500 KVA 3 PH	4000	22000	$18.54	$210.21	$228.76	$11.90	$240.66
*2000 KVA 3 PH	4800	24000	$21.68	$250.21	$271.89	$13.92	$285.81
*2500 KVA 3 PH	5700	26000	$25.15	$295.00	$320.15	$16.15	$336.30

No Load and Load Losses from CSA standard C802-94 Maximum losses for distribution power and dry-type transformers commercial use.
Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred kVA ratings no load and load losses are interpolated as per CSA standard.

BILL IMPACTS

Bill impacts for typical customers in all classes have been calculated using the proposed rates, adjusted for Cost Allocation and are shown in Attachment AP, which is Appendix 2-Q from the Ontario Energy Board's (the "Board") Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued June 28th, 2010. For the impact of the change in distribution rates, the Board's spreadsheet includes the Low Voltage Rate Adder, which is actually not part of distribution rates. In addition, the spreadsheet only provides space for one commodity rate, not the two tiered prices of the Regulated Price Plan ("RPP"). Therefore the current first tier price has been used exclusively throughout the bill impacts table.

Based on the Board's spreadsheet, a typical RPP Residential customer using 800 kWh per month would see the delivery portion of their bill decrease by 0.6%, with an overall bill decrease of 0.1%. A non RPP Residential customer (approximately 10% of the Residential class) using 800 kW per month would see the delivery portion of their bill increase by 5%, with an overall bill increase of 1.8%. A typical RPP General Service customer using 2,000 kWh per month would see the delivery portion of their bill decrease by 0.8%, with an overall bill decrease of 0.2%. A non RPP General Service < 50 kW customer (approximately 11% of the General Service < 50 kW class) using 2,000 kW per month would see the delivery portion of their bill increase by 5.9%, with an overall bill increase of 1.9%.

Table 1 below summarizes the bill impacts produced by the Board's Appendix 2-Q for the required consumption levels.

1 **Table 1 – Summary of Bill Impacts from Appendix 2-Q**

kWh	Current Distr $	Proposed Distr. $	Impact		Current Delivery $	Proposed Delivery $	Impact		Current Total $	Proposed Total $	Impact	
			$	%			$	%			$	%
Residential RPP												
100	12.19	11.64	-.55	-4.6	13.31	12.75	-.55	-4.2	21.96	21.42	-.54	-2.5
250	15.27	14.78	-.49	-3.2	18.06	17.58	-.48	-2.7	39.31	38.85	-.46	-1.2
500	20.39	20.02	-.37	-1.8	25.98	25.61	-.36	-1.4	68.23	67.92	-.31	-0.5
800	26.55	26.31	-.24	-0.9	35.48	35.26	-.22	-0.6	102.93	102.79	-.14	-0.1
1000	30.65	30.50	-.14	-0.5	41.82	41.69	-.13	-0.3	126.07	126.05	-.03	-0.02
1500	40.90	40.98	.08	0.2	57.66	57.76	.11	0.2	183.91	184.17	.26	0.1
2000	51.15	51.46	.31	0.6	73.50	73.84	.34	0.5	241.75	242.30	.55	0.2
Residential non RPP												
100	12.19	11.88	.31	-2.5	13.31	13.00	-.30	-2.3	21.71	21.41	-.29	-1.4
250	15.27	15.40	.14	0.9	18.06	18.20	.14	0.8	39.06	39.23	.17	0.4
500	20.39	21.26	.87	4.3	25.98	26.86	.88	3.4	67.98	68.91	.93	1.4
800	26.55	28.30	1.75	6.6	35.48	37.25	1.77	5.0	102.68	104.53	1.85	1.8
1000	30.65	32.99	2.34	7.6	41.82	44.17	2.36	5.6	125.82	128.28	2.46	2.0
1500	40.90	44.71	3.81	9.3	57.66	61.49	3.83	6.7	183.66	187.65	3.99	2.2
2000	51.15	56.44	5.28	10.3	73.50	78.81	5.31	7.2	241.50	247.02	5.52	2.3
General Service < 50kW RPP												
1000	35.05	34.65	-.39	-1.11	45.29	44.91	-.38	-0.8	129.54	129.26	-.28	-0.2
2000	53.45	52.81	-.64	-1.2	73.93	73.32	-.61	-0.8	242.19	241.79	-.40	-0.2
5000	108.67	107.30	-1.37	-1.3	159.88	158.57	-1.30	-0.8	580.14	579.36	-.78	-0.1
10000	200.71	198.11	-2.60	-1.3	303.11	300.66	-2.46	-0.8	1,143.39	1,141.98	-1.42	-0.1
15000	292.74	288.92	-3.82	-1.3	446.25	442.74	-3.61	-0.8	1,706.64	1,704.60	-2.05	-0.1
General Service < 50kW non RPP												
1000	35.05	37.14	2.09	6.0	45.29	47.39	2.11	4.7	129.29	131.50	2.21	1.7
2000	53.45	57.79	4.33	8.1	73.93	78.29	4.36	5.9	241.94	246.51	4.57	1.9
5000	108.67	119.73	11.06	10.2	159.88	171.00	11.13	7.0	579.89	591.54	11.65	2.0
10000	200.71	222.97	22.26	11.1	303.11	325.51	22.40	7.4	1,143.14	1,166.59	23.44	2.1
15000	292.74	326.21	33.47	11.4	446.35	480.03	33.68	7.5	1,706.39	1,741.63	35.24	2.1

Table 1 – Summary of Bill Impacts from Appendix 2-Q

kW/ kWh	Current Distr $	Proposed Distr. $	Impact		Current Delivery $	Proposed Delivery $	Impact		Current Total $	Proposed Total $	Impact	
			$	%			$	%			$	%
General Service > 50 < 1,500 kW RPP												
60/ 30000	441.93	418.48	-23.45	-5.3	685.32	661.87	-23.45	-3.4	3,205.65	3,185.33	-20.32	-0.6
100/ 50000	564.34	510.35	-53.99	-9.6	969.99	916.00	-53.99	-5.6	5,170.38	5121.61	-48.77	-0.9
500/ 250000	1,788.46	1,429.09	-359.37	-20.1	3,816.71	3,457.34	-359.37	-9.4	24,817.66	24,484.37	-333.3	-1.3
1000/ 500000	3,318.61	2,577.51	-741.1	-22.3	7,353.11	6,6634.01	-741.10	-10.1	49,376.76	48,687.81	-688.95	-1.4
General Service > 50 < 1,500 kW non RPP												
60/ 30000	441.93	493.06	51.13	11.6	685.32	736.45	51.13	7.5	3,205.40	3,259.66	54.26	1.7
100/ 50000	564.34	634.65	70.31	12.5	969.99	1,040.30	70.31	7.3	5,170.13	5,245.66	75.53	1.5
500/ 250000	1,788.46	2,028.07	239.61	13.4	3,816.71	4,056.32	239.61	6.9	24,817.41	25,105.60	288.18	1.2
1000/ 500000	3,318.61	3,820.47	501.86	15.1	7,375.11	7,876.97	501.86	6.8	49,376.51	49,930.52	554.01	1.1
General Service > 1,500 kW non RPP												
1500/ 750000	8,493.70	9,2482.61	788.91	9.3	14,883.55	15,672.46	788.91	5.3	77,885.65	78,752.79	867.14	1.1
2000/ 1000000	9,953.60	10,872.49	918.89	9.2	18,473.40	19,392.29	918.89	5.0	102,476	103,449	1,023	1.0
3500/ 1750000	14,333.30	15,5642.13	1,308.83	9.1	29,242.95	30,551.78	1,308.83	4.5	176,248	177,739	1,491	0.9
4500/ 2250000	17,253.10	18,821.89	1,568.79	9.1	36,422.65	37,991.44	1,568.79	4.3	225,429	227,232	1,804	0.8

Table 1 – Summary of Bill Impacts from Appendix 2-Q

kW/ kWh	Current Distr $	Proposed Distr. $	Impact $	Impact %	Current Delivery $	Proposed Delivery $	Impact $	Impact %	Current Total $	Proposed Total $	Impact $	Impact %
Large Use non RPP												
8000/ 4000000	37,401	38,657	1,256	3.4	75,417	76,673	1,256	1.7	403,233	404,489	1,256	0.3
Unmetered Scattered Load RPP[1]												
150	7.14	6.40	-0.73	-10%	8.67	7.94	-0.73	-8.4%	21.52	20.85	-.68	-3.1%
Street lighting non RPP[2]												
0.49/ 160	3.69	4.42	.73	20%	5.16	5.89	.73	14%	18.60	19.34	.75	4%
Sentinel Lights RPP[1]												
0.13/ 46.8	2.82	3.71	.88	31%	3.22	4.10	.88	27.4%	7.15	8.04	.89	12.4%

[1] One connection
[2] Four connections

Note that because Hydro Ottawa Limited has a number of Rate Adders and Riders that continue until April 30th, 2012, customers will see the above total bill impacts between their current bill and May 1, 2012. In addition, they will also see an impact on January 1, 2012 as shown in Table 2 below. Also note that the totals in this table do not match the totals shown above and in Attachment AP due to the limitation on the commodity rate used in the Attachment, as explained above. Table 2 uses the RPP tiered rates with an annualized tier step of 800 kWh/month for Residential customers and 750 kWh/month for General Service customers.

Table 2 – Incremental Bill Impacts, with Tiered Commodity Prices

Class	Current Monthly Bill	January 1, 2012 Monthly Bill	% Change January 1, 2012 to Current	May 1, 2012 Monthly Bill	% Change May 1 to January 1, 2012	Total % Change May 1, 2012 to Current
Residential RPP 800 kWh/month	$103.24	$104.42	1.1%	$103.14	-1.2%	-0.1%
Residential non RPP 800 kWh/month	$102.99	$106.09	3.0%	$104.81	-1.2%	1.8%
GS < 50 kW RPP 2000 kWh/month	$264.95	$265.79	0.3%	$264.51	-0.5%	-0.2%
GS < 50 kW non RPP 2000 kWh/month	$264.70	$270.34	2.1%	$269.06	-0.5%	1.6%
GS > 50 kW < 1500 kW RPP 500 kW	$24,817.66	$24,464.82	-1.4%	$24,484.37	0.1%	-1.3%
GS > 50 kW < 1500 kW non RPP 500 kW	$24,817.41	$25,086.05	1.1%	$25,105.60	0.1%	1.2%
GS > 1500 kW non RPP 3,500 kW	$176,248	$177,595	0.8%	$177,739	0.1%	0.9%
Large Use non RPP 8,000 kW	$403,233	$404,272	0.3%	$404,489	0.1%	0.3%
Street Lighting non RPP 0.49 kW	$18.60	$19.34	4.0%	$19.34	0.0%	4.0%
Unmetered Scattered Load 150 kWh	$21.52	$20.89	-2.9%	$20.85	-0.3%	-3.1%
Sentinel Lights 0.13 kW	$7.15	$8.02	12.1%	$8.04	0.2%	12.4%

Customer Class: **Residential**

Consumption 800 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 8.54	1	$ 8.54	$ 9.54	1	$ 9.54	$ 1.00	11.71%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.18	1	$ 0.18		1	$ -	-$ 0.18	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0207	800	$ 16.56	$ 0.0231	800	$ 18.48	$ 1.92	11.59%
Low Voltage Rate Adder	per kWh	$ 0.0002	827.52	$ 0.17	$ 0.00006	828.64	$ 0.05	-$ 0.12	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0004	800	-$ 0.32		800	$ -	$ 0.32	-100.00%
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider			800	$ -		800	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
Deferral/Variance Account Disposition Rate Rider	per kWh		800	$ -	-$ 0.0024	800	-$ 1.92	-$ 1.92	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 26.55**			**$ 26.31**	**-$ 0.24**	**-0.89%**
RTSR - Network	per kWh	$ 0.0066	827.52	$ 5.46	$ 0.0066	828.64	$ 5.47	$ 0.01	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0042	827.52	$ 3.48	$ 0.0042	828.64	$ 3.48	$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 35.48**			**$ 35.26**	**-$ 0.22**	**-0.63%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	827.52	$ 4.30	$ 0.0052	828.64	$ 4.31	$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	827.52	$ 1.08	$ 0.0013	828.64	$ 1.08	$ 0.00	0.14%
Special Purpose Charge			827.52	$ -		828.64	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	800	$ 5.55	$ 0.0069	800	$ 5.55	$ -	0.00%
Energy	per kWh	$ 0.0680	827.52	$ 56.27	$ 0.0680	828.64	$ 56.35	$ 0.08	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 102.93**			**$ 102.79**	**-$ 0.14**	**-0.14%**
HST		13%		$ 13.38	13%		$ 13.36	-$ 0.02	-0.14%
Total Bill (including Sub-total B)				**$ 116.32**			**$ 116.16**	**-$ 0.16**	**-0.14%**
Loss Factor (%)		3.44%			3.58%				

Notes:

First tier energy price used.

Customer Class: **Residential non RPP**

Consumption 800 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 8.54	1	$ 8.54	$ 9.54	1	$ 9.54	$ 1.00	11.71%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.18	1	$ 0.18		1	$ -	-$ 0.18	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0207	800	$ 16.56	$ 0.0231	800	$ 18.48	$ 1.92	11.59%
Low Voltage Rate Adder	per kWh	$ 0.0002	827.52	$ 0.17	$ 0.00006	828.64	$ 0.05	-$ 0.12	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0004	800	-$ 0.32		800	$ -	$ 0.32	-100.00%
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider			800	$ -		800	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
Deferral/Variance Account Disposition Rate Rider	per kWh		800	$ -	-$ 0.0024	800	-$ 1.92	-$ 1.92	
GA Variance Account	per kWh		800	$ -	$ 0.0024	828.64	$ 1.99	$ 1.99	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 26.55**			**$ 28.30**	**$ 1.75**	**6.60%**
RTSR - Network	per kWh	$ 0.0066	827.52	$ 5.46	$ 0.0066	828.64	$ 5.47	$ 0.01	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0042	827.52	$ 3.48	$ 0.0042	828.64	$ 3.48	$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 35.48**			**$ 37.25**	**$ 1.77**	**4.97%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	827.52	$ 4.30	$ 0.0052	828.64	$ 4.31	$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	827.52	$ 1.08	$ 0.0013	828.64	$ 1.08	$ 0.00	0.14%
Special Purpose Charge			827.52	$ -		828.64	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	800	$ 5.55	$ 0.0069	800	$ 5.55	$ -	0.00%
Energy	per kWh	$ 0.0680	827.52	$ 56.27	$ 0.0680	828.64	$ 56.35	$ 0.08	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 102.68**			**$ 104.53**	**$ 1.85**	**1.80%**
HST		13%		$ 13.35	13%		$ 13.59	$ 0.24	1.80%
Total Bill (including Sub-total B)				**$ 116.03**			**$ 118.12**	**$ 2.09**	**1.80%**
Loss Factor (%)		3.44%			3.58%				

Notes:

First tier energy price used.

Customer Class: **General Service < 50 kW RPP**

Consumption 2000 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 14.76	1	$ 14.76	$ 16.49	1	$ 16.49	$ 1.73	11.72%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.46	1	$ 0.46		1	$ -	-$ 0.46	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0185	2000	$ 37.00	$ 0.0207	2000	$ 41.40	$ 4.40	11.89%
Low Voltage Rate Adder	per kWh	$ 0.0002	2068.8	$ 0.41	$ 0.00006	2071.6	$ 0.12	-$ 0.29	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0003	2000	-$ 0.60		2000	$ -	$ 0.60	-100.00%
Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
Smart Meter Disposition Rider			2000	$ -		2000	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		2000	$ -		2000	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh		2000	$ -	-$ 0.0026	2000	-$ 5.20	-$ 5.20	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 53.45**			**$ 52.81**	**-$ 0.64**	**-1.20%**
RTSR - Network	per kWh	$ 0.0060	2068.8	$ 12.41	$ 0.0060	2071.6	$ 12.43	$ 0.02	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0039	2068.8	$ 8.07	$ 0.0039	2071.6	$ 8.08	$ 0.01	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 73.93**			**$ 73.32**	**-$ 0.61**	**-0.83%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	2068.8	$ 10.76	$ 0.0052	2071.6	$ 10.77	$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2068.8	$ 2.69	$ 0.0013	2071.6	$ 2.69	$ 0.00	0.14%
Special Purpose Charge			2068.8	$ -		2071.6	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	2000	$ 13.88	$ 0.0069	2000	$ 13.88	$ -	0.00%
Energy	per kWh	$ 0.0680	2068.8	$ 140.68	$ 0.0680	2071.6	$ 140.87	$ 0.19	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 242.19**			**$ 241.79**	**-$ 0.40**	**-0.17%**
HST		13%		$ 31.48	13%		$ 31.43	-$ 0.05	-0.17%
Total Bill (including Sub-total B)				**$ 273.68**			**$ 273.22**	**-$ 0.46**	**-0.17%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **General Service < 50 kW non RPP**

Consumption 2000 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 14.76	1	$ 14.76	$ 16.49	1	$ 16.49	$ 1.73	11.72%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.46	1	$ 0.46		1	$ -	-$ 0.46	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0185	2000	$ 37.00	$ 0.0207	2000	$ 41.40	$ 4.40	11.89%
Low Voltage Rate Adder	per kWh	$ 0.0002	2068.8	$ 0.41	$ 0.00006	2071.6	$ 0.12	-$ 0.29	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0003	2000	-$ 0.60		2000	$ -	$ 0.60	-100.00%
Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
Smart Meter Disposition Rider			2000	$ -		2000	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		2000	$ -		2000	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh		2000	$ -	-$ 0.0026	2000	-$ 5.20	-$ 5.20	
GA Variance Account	per kWh			$ -	$ 0.0024	2071.6	$ 4.97	$ 4.97	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 53.45**			**$ 57.79**	**$ 4.33**	**8.10%**
RTSR - Network	per kWh	$ 0.0060	2068.8	$ 12.41	$ 0.0060	2071.6	$ 12.43	$ 0.02	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0039	2068.8	$ 8.07	$ 0.0039	2071.6	$ 8.08	$ 0.01	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 73.93**			**$ 78.29**	**$ 4.36**	**5.90%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	2068.8	$ 10.76	$ 0.0052	2071.6	$ 10.77	$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2068.8	$ 2.69	$ 0.0013	2071.6	$ 2.69	$ 0.00	0.14%
Special Purpose Charge			2068.8	$ -		2071.6	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	2000	$ 13.88	$ 0.0069	2000	$ 13.88	$ -	0.00%
Energy	per kWh	$ 0.0680	2068.8	$ 140.68	$ 0.0680	2071.6	$ 140.87	$ 0.19	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 241.94**			**$ 246.51**	**$ 4.57**	**1.89%**
HST		13%		$ 31.45	13%		$ 32.05	$ 0.59	1.89%
Total Bill (including Sub-total B)				**$ 273.39**			**$ 278.56**	**$ 5.17**	**1.89%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: General Service > 50 <1,500 kW RPP

Consumption 500 kW 250000 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 251.21	1	$ 251.21	$ 280.67	1	$ 280.67	$ 29.46	11.73%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 5.68	1	$ 5.68		1	$ -	-$ 5.68	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 3.0380	500	$ 1,519.00	$ 3.3942	500	$ 1,697.10	$ 178.10	11.72%
Low Voltage Rate Adder	per kW	$ 0.0756	500	$ 37.80	$ 0.0235	500	$ 11.77	-$ 26.03	-68.86%
Volumetric Rate Adder(s)	per kW	-$ 0.0533	500	-$ 26.65		500	$ -	$ 26.65	-100.00%
Volumetric Rate Rider(s)			500	$ -		500	$ -	$ -	
Smart Meter Disposition Rider			500	$ -		500	$ -	$ -	
LRAM & SSM Rate Rider	per kW		500	$ -	$ 0.0116	500	$ 5.80	$ 5.80	
Deferral/Variance Account Disposition Rate Rider	per kW		500	$ -	-$ 1.1325	500	-$ 566.25	-$ 566.25	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 1,788.46**			**$ 1,429.09**	**-$ 359.37**	**-20.09%**
RTSR - Network	per kW	$ 2.4768	500	$ 1,238.40	$ 2.4768	500	$ 1,238.40	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.5797	500	$ 789.85	$ 1.5797	500	$ 789.85	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 3,816.71**			**$ 3,457.34**	**-$ 359.37**	**-9.42%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	258600	$ 1,344.72	$ 0.0052	258950	$ 1,346.54	$ 1.82	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	258600	$ 336.18	$ 0.0013	258950	$ 336.64	$ 0.45	0.14%
Special Purpose Charge			258600	$ -		258950	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	250000	$ 1,735.00	$ 0.0069	250000	$ 1,735.00	$ -	0.00%
Energy	per kWh	$ 0.0680	258600	$ 17,584.80	$ 0.0680	258950	$ 17,608.60	$ 23.80	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 24,817.66**			**$ 24,484.37**	**-$ 333.30**	**-1.34%**
HST		13%		$ 3,226.30	13%		$ 3,182.97	-$ 43.33	-1.34%
Total Bill (including Sub-total B)				**$ 28,043.96**			**$ 27,667.33**	**-$ 376.63**	**-1.34%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **General Service > 50 <1,500 kW non RPP**

Consumption **500** **kW** **250000** kWh

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	monthly	$ 251.21	1	$ 251.21	$ 280.67	1	$ 280.67	$ 29.46	11.73%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 5.68	1	$ 5.68		1	$ -	-$ 5.68	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 3.0380	500	$ 1,519.00	$ 3.3942	500	$ 1,697.10	$ 178.10	11.72%
Low Voltage Rate Adder	per kW	$ 0.0756	500	$ 37.80	$ 0.0235	500	$ 11.77	-$ 26.03	-68.86%
Volumetric Rate Adder(s)	per kW	-$ 0.0533	500	-$ 26.65		500	$ -	$ 26.65	-100.00%
Volumetric Rate Rider(s)			500	$ -		500	$ -	$ -	
Smart Meter Disposition Rider			500	$ -		500	$ -	$ -	
LRAM & SSM Rate Rider	per kW		500	$ -	$ 0.0116	500	$ 5.80	$ 5.80	
Deferral/Variance Account Disposition Rate Rider	per kW		500	$ -	-$ 1.1325	500	-$ 566.25	-$ 566.25	
GA Variance Account	per kWh			$ -	$ 0.0024	258950	$ 621.48	$ 621.48	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 1,788.46**			**$ 2,050.57**	**$ 262.11**	**14.66%**
RTSR - Network	per kW	$ 2.4768	500	$ 1,238.40	$ 2.4768	500	$ 1,238.40	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.5797	500	$ 789.85	$ 1.5797	500	$ 789.85	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 3,816.71**			**$ 4,078.82**	**$ 262.11**	**6.87%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	258600	$ 1,344.72	$ 0.0052	258950	$ 1,346.54	$ 1.82	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	258600	$ 336.18	$ 0.0013	258950	$ 336.64	$ 0.45	0.14%
Special Purpose Charge			258600	$ -		258950	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	250000	$ 1,735.00	$ 0.0069	250000	$ 1,735.00	$ -	0.00%
Energy	per kWh	$ 0.0680	258600	$ 17,584.80	$ 0.0680	258950	$ 17,608.60	$ 23.80	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 24,817.41**			**$ 25,105.60**	**$ 288.18**	**1.16%**
HST		13%		$ 3,226.26	13%		$ 3,263.73	$ 37.46	1.16%
Total Bill (including Sub-total B)				**$ 28,043.67**			**$ 28,369.32**	**$ 325.65**	**1.16%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: General Service > 1,500 kW

Consumption 3500 kW 1750000 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 4,039.33	1	$ 4,039.33	$ 4,512.97	1	$ 4,512.97	$ 473.64	11.73%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 73.25	1	$ 73.25		1	$ -	-$ 73.25	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.9014	3500	$ 10,154.90	$ 3.2416	3500	$ 11,345.60	$ 1,190.70	11.73%
Low Voltage Rate Adder	per kW	$ 0.0808	3500	$ 282.80	$ 0.0252	3500	$ 88.20	-$ 194.60	-68.81%
Volumetric Rate Adder(s)	per kW	-$ 0.0624	3500	-$ 218.40		3500	$ -	$ 218.40	-100.00%
Volumetric Rate Rider(s)			3500	$ -		3500	$ -	$ -	
Smart Meter Disposition Rider			3500	$ -		3500	$ -	$ -	
LRAM & SSM Rate Rider	per kW		3500	$ -	$ 0.0116	3500	$ 40.60	$ 40.60	
Deferral/Variance Account Disposition Rate Rider	per kW		3500	$ -	-$ 1.3416	3500	-$ 4,695.60	-$ 4,695.60	
GA Variance Account	per kWh			$ -	$ 0.0024	1812650	$ 4,350.36	$ 4,350.36	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 14,333.30**			**$ 15,642.13**	**$ 1,308.83**	**9.13%**
RTSR - Network	per kW	$ 2.5718	3500	$ 9,001.30	$ 2.5718	3500	$ 9,001.30	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.6881	3500	$ 5,908.35	$ 1.6881	3500	$ 5,908.35	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 29,242.95**			**$ 30,551.78**	**$ 1,308.83**	**4.48%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	1810200	$ 9,413.04	$ 0.0052	1812650	$ 9,425.78	$ 12.74	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1810200	$ 2,353.26	$ 0.0013	1812650	$ 2,356.45	$ 3.18	0.14%
Special Purpose Charge			1810200	$ -		1812650	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	1750000	$ 12,145.00	$ 0.0069	1750000	$ 12,145.00	$ -	0.00%
Energy	per kWh	$ 0.0680	1810200	$ 123,093.60	$ 0.0680	1812650	$ 123,260.20	$ 166.60	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 176,247.85**			**$ 177,739.21**	**$ 1,491.36**	**0.85%**
HST		13%		$ 22,912.22	13%		$ 23,106.10	$ 193.88	0.85%
Total Bill (including Sub-total B)				**$ 199,160.07**			**$ 200,845.30**	**$ 1,685.23**	**0.85%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **Large Use**

Consumption **8000** **kW** **4000000** kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 14,669.82	1	$ 14,669.82	$ 16,389.95	1	$ 16,389.95	$ 1,720.13	11.73%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 212.88	1	$ 212.88		1	$ -	-$ 212.88	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.7775	8000	$ 22,220.00	$ 3.1032	8000	$ 24,825.60	$ 2,605.60	11.73%
Low Voltage Rate Adder	per kW	$ 0.0910	8000	$ 728.00	$ 0.02833	8000	$ 226.64	-$ 501.36	-68.87%
Volumetric Rate Adder(s)	per kW	-$ 0.0539	8000	-$ 431.20		8000	$ -	$ 431.20	-100.00%
Volumetric Rate Rider(s)			8000	$ -		8000	$ -	$ -	
Smart Meter Disposition Rider			8000	$ -		8000	$ -	$ -	
LRAM & SSM Rate Rider	per kW		8000	$ -	$ 0.0116	8000	$ 92.80	$ 92.80	
Deferral/Variance Account Disposition Rate Rider	per kW		8000	$ -	-$ 1.5680	8000	-$ 12,544.00	-$ 12,544.00	
GA Variance Account	per kWh			$ -	$ 0.0024	4027600	$ 9,666.24	$ 9,666.24	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 37,400.92**			**$ 38,657.23**	**$ 1,256.31**	**3.36%**
RTSR - Network	per kW	$ 2.8509	8000	$ 22,807.20	$ 2.8509	8000	$ 22,807.20	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.9011	8000	$ 15,208.80	$ 1.9011	8000	$ 15,208.80	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 75,416.92**			**$ 76,673.23**	**$ 1,256.31**	**1.67%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	4027600	$ 20,943.52	$ 0.0052	4027600	$ 20,943.52	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	4027600	$ 5,235.88	$ 0.0013	4027600	$ 5,235.88	$ -	0.00%
Special Purpose Charge			4027600	$ -		4027600	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	4000000	$ 27,760.00	$ 0.0069	4000000	$ 27,760.00	$ -	0.00%
Energy	per kWh	$ 0.0680	4027600	$ 273,876.80	$ 0.0680	4027600	$ 273,876.80	$ -	0.00%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 403,233.12**			**$ 404,489.43**	**$ 1,256.31**	**0.31%**
HST		13%		$ 52,420.31	13%		$ 52,583.63	$ 163.32	0.31%
Total Bill (including Sub-total B)				**$ 455,653.43**			**$ 457,073.06**	**$ 1,419.63**	**0.31%**
Loss Factor (%)		0.69%			0.69%				

Notes:

Customer Class: **Unmetered Scattered Load**

Consumption 150 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 4.04	1	$ 4.04	$ 3.92	1	$ 3.92	-$ 0.12	-2.97%
Smart Meter Rate Adder	monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)	monthly	$ 0.11	1	$ 0.11		1	$ -	-$ 0.11	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0200	150	$ 3.00	$ 0.0193	150	$ 2.90	-$ 0.11	-3.50%
Low Voltage Rate Adder	per kWh	$ 0.0002	155.16	$ 0.03	$ 0.00006	155.37	$ 0.01	-$ 0.02	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0003	150	-$ 0.05		150	$ -	$ 0.05	-100.00%
Volumetric Rate Rider(s)			150	$ -		150	$ -	$ -	
Smart Meter Disposition Rider			150	$ -		150	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		150	$ -		150	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh		150	$ -	-$ 0.0027	155.37	-$ 0.42	-$ 0.42	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 7.14**			**$ 6.40**	**-$ 0.73**	**-10.25%**
RTSR - Network	per kWh	$ 0.0060	155.16	$ 0.93	$ 0.0060	155.37	$ 0.93	$ 0.00	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0039	155.16	$ 0.61	$ 0.0039	155.37	$ 0.61	$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 8.67**			**$ 7.94**	**-$ 0.73**	**-8.41%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	155.16	$ 0.81	$ 0.0052	155.37	$ 0.81	$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	155.16	$ 0.20	$ 0.0013	155.37	$ 0.20	$ 0.00	0.14%
Special Purpose Charge			155.16	$ -		155.37	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	150	$ 1.04	$ 0.0069	155.37	$ 1.08	$ 0.04	3.58%
Energy	per kWh	$ 0.0680	155.16	$ 10.55	$ 0.0680	155.37	$ 10.57	$ 0.01	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 21.52**			**$ 20.85**	**-$ 0.68**	**-3.14%**
HST		13%		$ 2.80	13%		$ 2.71	-$ 0.09	-3.14%
Total Bill (including Sub-total B)				**$ 24.32**			**$ 23.56**	**-$ 0.76**	**-3.13%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **Sentinel**

Consumption **0.13** **kW** **46.8** kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 1.89	1	$ 1.89	$ 2.42	1	$ 2.42	$ 0.53	28.04%
Smart Meter Rate Adder	monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)	monthly	$ 0.01	1	$ 0.01		1	$ -	-$ 0.01	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 7.2434	0.13	$ 0.94	$ 10.8550	0.13	$ 1.41	$ 0.47	49.86%
Low Voltage Rate Adder	per kW	$ 0.0574	0.13	$ 0.01	$ 0.01785	0.13	$ 0.00	-$ 0.01	-68.90%
Volumetric Rate Adder(s)	per kW	-$ 0.1900	0.13	-$ 0.02		0.13	$ -	$ 0.02	-100.00%
Volumetric Rate Rider(s)			0.13	$ -		0.13	$ -	$ -	
Smart Meter Disposition Rider			0.13	$ -		0.13	$ -	$ -	
LRAM & SSM Rate Rider	per kW		0.13	$ -		0.13	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kW		0.13	$ -	-$ 0.9719	0.13	-$ 0.13	-$ 0.13	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 2.82**			**$ 3.71**	**$ 0.88**	**31.25%**
RTSR - Network	per kW	$ 1.8377	0.13	$ 0.24	$ 1.8377	0.13	$ 0.24	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.1980	0.13	$ 0.16	$ 1.1980	0.13	$ 0.16	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 3.22**			**$ 4.10**	**$ 0.88**	**27.42%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	48.4099	$ 0.25	$ 0.0052	48.4754	$ 0.25	$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	48.4099	$ 0.06	$ 0.0013	48.4754	$ 0.06	$ 0.00	0.14%
Special Purpose Charge			48.4099	$ -		48.4754	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	46.8	$ 0.32	$ 0.0069	46.8	$ 0.32	$ -	0.00%
Energy	per kWh	$ 0.0680	48.4099	$ 3.29	$ 0.0680	48.4754	$ 3.30	$ 0.00	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 7.15**			**$ 8.04**	**$ 0.89**	**12.41%**
HST		13%		$ 0.93	13%		$ 1.04	$ 0.12	12.41%
Total Bill (including Sub-total B)				**$ 8.08**			**$ 9.08**	**$ 1.00**	**12.38%**

Loss Factor (%) 3.44% 3.58%

Notes:

Customer Class: **Streetlighting**

Consumption **0.49** **kW** **160** kWh

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 0.49	4	$ 1.96	$ 0.60	4	$ 2.40	$ 0.44	22.45%
Smart Meter Rate Adder	monthly	$ -	4	$ -		4	$ -	$ -	
Service Charge Rate Adder(s)	monthly	$ 0.01	4	$ 0.04		4	$ -	-$ 0.04	-100.00%
Service Charge Rate Rider(s)			4	$ -		4	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 3.4563	0.49	$ 1.69	$ 4.2032	0.49	$ 2.06	$ 0.37	21.61%
Low Voltage Rate Adder	per kW	$ 0.0561	0.49	$ 0.03	$ 0.01749	0.49	$ 0.01	-$ 0.02	-68.82%
Volumetric Rate Adder(s)	per kW	-$ 0.0735	0.49	-$ 0.04		0.49	$ -	$ 0.04	-100.00%
Volumetric Rate Rider(s)			0.49	$ -		0.49	$ -	$ -	
Smart Meter Disposition Rider			0.49	$ -		0.49	$ -	$ -	
LRAM & SSM Rate Rider	per kW		0.49	$ -		0.49	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kW		0.49	$ -	-$ 0.9175	0.49	-$ 0.45	-$ 0.45	
GA Rate Rider				$ -	$ 0.0024	165.728	$ 0.40	$ 0.40	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 3.69**			**$ 4.42**	**$ 0.73**	**19.84%**
RTSR - Network	per kW	$ 1.8284	0.49	$ 0.90	$ 1.8284	0.49	$ 0.90	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.1735	0.49	$ 0.58	$ 1.1735	0.49	$ 0.58	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 5.16**			**$ 5.89**	**$ 0.73**	**14.18%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	165.504	$ 0.86	$ 0.0052	165.728	$ 0.86	$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	165.504	$ 0.22	$ 0.0013	165.728	$ 0.22	$ 0.00	0.14%
Special Purpose Charge			165.504	$ -		165.728	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	160	$ 1.11	$ 0.0069	160	$ 1.11	$ -	0.00%
Energy	per kWh	$ 0.0680	165.504	$ 11.25	$ 0.0680	165.728	$ 11.27	$ 0.02	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 18.60**			**$ 19.34**	**$ 0.75**	**4.02%**
HST		13%		$ 2.42	13%		$ 2.51	$ 0.10	4.02%
Total Bill (including Sub-total B)				**$ 21.01**			**$ 21.86**	**$ 0.85**	**4.05%**
Loss Factor (%)		3.44%			3.58%				

Notes:

STATUS OF DEFERRAL AND VARIANCE ACCOUNTS

1.0 INTRODUCTION

On April 23, 2008, Hydro Ottawa Limited ("Hydro Ottawa") received final approval from the Ontario Energy Board (the "Board") for rate riders to recover deferral and variance accounts accumulated to October 31, 2007 as part of the 2008 electricity distribution rates ("EDR") cost of service application. Amounts have therefore accumulated in deferral and variance accounts from November 1, 2007 to the present. Details of the accounts for which Hydro Ottawa is seeking disposition are discussed in Exhibit I1-1-2. Details of new accounts for which approval is being sought as part of the proceeding are included in Exhibit I1-1-3.

2.0 DETAILS OF VARIANCE AND DEFERRAL ACCOUNTS

Following is a complete list of Hydro Ottawa's active deferral and variance accounts categorized based on the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("EDDVAR Report").

Table 1 – Group 1 Accounts

Group 1 Accounts	Account
Low Voltage ("LV") Account	1550
Retail Settlement Variance Account ("RSVA")- Wholesale Market Service Charge	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (Including Global Adjustment sub)	1588
Recovery of Regulatory Asset balances	1590
Disposition and Recovery of Regulatory Balances Account	1595

Table 2 – Group 2 Accounts

Group 2 Accounts	Account
Other Regulatory Assets	1508
Retail Cost Variance Account – Retail	1518
Special Purpose Charge Assessment Variance Account	1521
Renewable Connection OM&A Deferral Account	1532
Smart Grid OM&A Deferral Account	1535
Retail Cost Variance Account – STR	1548
Smart Meter Capital Account	1555
Smart Meter OM&A Account	1556
RSVA - One-time Wholesale Market Service	1582
PILs and Tax Variance	1592

2.1 Retail Settlement Variance Accounts ("RSVAs") Including LV

This group of accounts includes Accounts 1550, 1580, 1582, 1584, 1586 and 1588. Hydro Ottawa has not made any changes to its accounting policies for the RSVAs from those that were in place for amounts accumulated to October 31, 2007 and approved for disposition by the Board. Hydro Ottawa has always followed the guidance from the Accounting Procedures Handbook to record the difference between the cost of power revenue and the cost of power expenses in the RSVA accounts, resulting in the revenue equalling the expenses for financial statements. The same practice was adopted for the LV Account which records the difference between revenue collected from customers based on the Board-approved LV charge and the amount paid to Hydro One Networks Inc. for the LV services.

2.1.1 Global Adjustment ("GA") Variance

The RSVA power – GA subaccount of Account 1588 comprises differences between the wholesale GA rate charged or credited by the Independent Electricity System Operator ("IESO") and the provincial benefit rate issued by the IESO for billing to non-regulated price plan customers. The main driver for the large variance at December 31, 2010 was the difference between the actual GA charges to Hydro Ottawa for each month based on

Hydro Ottawa's usage and the provincial benefit rate for the same month that is set based on the previous month's GA using a provincial usage profile. An excellent description of the cause of balances in the GA subaccount is included in the Board's Decision in EB-2009-0405 for Enersource Hydro Mississauga.[1] Hydro Ottawa has shown a breakdown by class of the balance in this variance sub-account in Attachment AR of Exhibit I1-1-2.

2.2 Disposition and Recovery of Account Balances

This refers to Accounts 1590 and 1595. Account 1590 was to be used to record the disposition and recovery of regulatory asset balances. The balance in 1590 is the difference between the amount approved by the Board for disposition in 2006 and the actual amounts collected from customers from the rate riders that ended on April 30, 2008. On May 1, 2008, Account 1595 came into effect to record the disposition and recovery of deferral and variance accounts. It records the difference between the amount approved by the Board for disposition in 2008 and the actual amounts collected from customers from the rate riders that ended on April 30, 2009.

2.3 Other Regulatory Assets and Special Purpose Charge ("SPC") Assessment

Amounts recorded in Account 1508 include the incremental costs of the transition to the International Financial Reporting System ("IFRS"). Hydro Ottawa began recording costs in this account in 2009. Account 1521 records the difference between the amount remitted to the Minister of Finance for the SPC assessment and the amount recovered from customers.

2.4 Retail Cost Variance Accounts ("RCVAs")

This group of accounts includes Accounts 1518 and 1548. Recorded in the RCVAs is the difference between the revenue collected from retailers for retail settlement activities and the costs incurred to provide these services. The overall costs incurred to provide retail

[1] EB-2009-0405 Decision and Order pages 6 and 7.

services are difficult to allocate between the costs for service transaction requests ("STRs") and the costs for retail contract administration and distributor-consolidated billing because it is often the same personnel involved in both functions. Therefore, these two accounts are appropriately reviewed together.

2.5 Renewable Connection and Smart Grid Accounts

This group of accounts includes Accounts 1532 and 1535. Hydro Ottawa started recording expenses into these accounts in the first quarter of 2010.

2.6 Smart Meter Accounts

Hydro Ottawa continues to record in Accounts 1555 and 1556 the difference between the revenue requirement determined from the actual incremental Smart Meter capital and operating costs and the amounts collected from customers through the Smart Meter rate adder. A sub-Account for 1555 is also used to record stranded meter costs. More details on these accounts are included in Exhibit I1-1-2.

2.7 PILs and Tax Variances

Recorded in Account 1592 is the amount related to the tax change for the class 47 capital cost allowance from 4% to 8% that affected 2006 and 2007. The annual difference was a credit to customers of $1.2M of which $2.2M plus interest had been recorded at October 31, 2007 and approved for disposition by the Board, leaving a credit of $0.2M to be cleared at this time. Hydro Ottawa cleared Account 1562 as part of its 2008 EDR.

2.7.1 Harmonized Sales Tax ("HST")

As ordered by the Board, for 2010, Hydro Ottawa recorded the input tax credits that are incremental to its distribution revenue requirement. As part of this application, Hydro Ottawa has made adjustments to costs related to the introduction of HST. Therefore, as

per the Board's Decision[1], Hydro Ottawa will discontinue tracking these amounts on the effective date of the rate order for this application. Carrying charges will continue to accrue until the balance is cleared.

3.0 CONTINUITY SCHEDULE

Attachment AQ to this Exhibit is a complete continuity schedule for all deferral and variance accounts based on the 2010 version of the Excel spreadsheet posted by the Board on its website. The accounts have been re-ordered based on Group 1 and Group 2 accounts as per the EDDVAR Report.

4.0 CARRYING CHARGES/INTEREST

Carrying charges were calculated on all accounts except for the Account 1555 sub account for stranded meter costs. The interest rates used for the calculation of all carrying charges were as prescribed by the Board and published quarterly on its web site. The Board approved the disposition of Hydro Ottawa's balances as of October 31, 2007 with carrying charges projected to April 30, 2008. The interest rate used in this forecast was the third quarter 2007 interest rate which was slightly different from the interest rates subsequently published by the Board for this period. Likewise, the carrying charges on December 31, 2010 balances have been projected to December 31, 2011 using the second quarter 2011 prescribed interest rate.

5.0 REPORTING AND RECORD-KEEPING REQUIREMENTS

On February 28, 2011, Hydro Ottawa filed with the Board the balances for each of the deferral and variance accounts recorded to December 31, 2010 as required by the

[1] EB-2009-0231 Decision and Order, Page 7.

Reporting and Record-keeping Requirements ("RRRs"). Balances in the continuity schedule have no adjustments from these amounts filed with the Board except for the addition of the projected carrying charges for these balances to December 31, 2011. The EDDVAR Report states that balances submitted for disposition should include: "The projected carrying charges for each Account balance provided in c) (iv) to the proposed rate rider implementation date."[1]

6.0 CONTINUATION OF ACCOUNTS

Of the accounts listed in Section 2.0 above, Hydro Ottawa intends for all of them to continue except for Account 1590 Recovery of Regulatory Asset Balances. Account 1590 was to be used to record the disposition and recovery of regulatory asset balances approved prior to May 1, 2008, when Account 1595 came into effect. Hydro Ottawa proposes to close Account 1590.

7.0 NEW DEFERRAL AND VARIANCE ACCOUNTS

Exhibit I1-1-3 describes the new deferral and variance accounts for which approval is sought.

8.0 PREVIOUSLY DENIED AMOUNTS

Hydro Ottawa has not recorded any amounts in deferral and variance accounts that have been previously denied by the Board.

[1] EDDVAR Report Appendix A: Filing Guidelines.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa	**LICENCE NUMBER**	ED-XXXX-XXXX
NAME OF CONTACT		**DOCID NUMBER**	EB-200X-XXXX
E-mail Address			
VERSION NUMBER	v3.0	**PHONE NUMBER**	
Date		**(extension)**	

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
Repeat cells going across as necessary for each year in application

2005

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 [1]	Transactions (additions) during 2005, excluding interest and adjustments [6]	Transactions (reductions) during 2005, excluding interest and adjustments [6]	Adjustments during 2005 - instructed by Board [2]	Adjustments during 2005 - other [3]	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05
LV Variance Account	1550						$ -			$ -
RSVA - Wholesale Market Service Charge	1580	$ 9,680,195	$ 4,906,819				$ 14,587,014	$ 1,511,470	$ 775,780	$ 2,287,250
RSVA - Retail Transmission Network Charge	1584	$ 2,886,560	$ 1,222,972				$ 4,109,533	$ 273,797	$ 228,504	$ 502,301
RSVA - Retail Transmission Connection Charge	1586	$ (11,898,806)	$ (4,025,092)				$ (15,923,898)	$ (1,073,762)	$ (1,004,480)	$ (2,078,242)
RSVA - Power (including Global Adjustment)	1588	$ (2,191,859)	$ (5,937,384)				$ (8,129,243)	$ (807,232)	$ (278,520)	$ (1,085,751)
RSVA - Power - Sub-Account - Global Adjustment [4]	1588		$ (4,838,912)				$ (4,838,912)		$ (148,447)	$ (148,447)
Recovery of Regulatory Asset Balances	1590	$ (7,120,663)	$ (10,455,341)				$ (17,576,004)	$ (150,159)	$ (834,922)	$ (985,081)
Disposition and Recovery of Regulatory Balances Control Account	1595									
Sub-Totals Group 1		$ (8,644,573)	$ (14,288,026)	$ -	$ -	$ -	$ (22,932,599)	$ (245,885)	$ (1,113,637)	$ (1,359,523)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$ 210,202	$ 580,142				$ 790,344	$ 4,055	$ 28,367	$ 32,422
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		$ 1,210,431				$ 1,210,431		$ 22,216	$ 22,216
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs	1508						$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508						$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508						$ -			$ -
Retail Cost Variance Account - Retail	1518	$ 919,761	$ 209,826				$ 1,129,587	$ 72,457	$ 69,814	$ 142,271
MEI Conservation Deferral Account	1521						$ -			$ -
Misc. Deferred Debits	1525	$ 268,600					$ 268,600	$ 37,118	$ 18,533	$ 55,651
GEA-Renewable Connection Capital and Deferral Account	1531						$ -			$ -
GEA-Renewable Connection OM&A Deferral Account	1532						$ -			$ -
GEA-Smart Grid OM&A Deferral Account	1535						$ -			$ -
Retail Cost Variance Account - STR	1548	$ 37,234	$ 8,728				$ 45,962	$ 4,934	$ 2,992	$ 7,926
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555						$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555						$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555						$ -			$ -
Smart Meter OM&A Variance	1556						$ -			$ -
Deferred Payments in Lieu of Taxes	1562	$ 2,284,862		$ (707,538)			$ 1,577,324	$ 794,939	$ 112,927	$ 907,865
Deferred PILs Contra Account [8]	1563						$ -			$ -
Conservation and Demand Management Expenditures and Recoveries	1565	$ -	$ 2,203,898	$ (7,732,503)			$ (5,528,605)			$ -
CDM Contra	1566	$ -					$ -			$ -
Qualifying Transition Costs [5]	1570	$ 4,066,680	n/a	n/a			$ 4,066,680	$ 911,876	$ 280,601	$ 1,192,477
Pre-Market Opening Energy Variances Total [5]	1571	$ 21,654,896	n/a	n/a			$ 21,654,896	$ 4,230,389	$ 1,495,116	$ 5,725,504
Extra-Ordinary Event Costs	1572						$ -			$ -
Deferred Rate Impact Amounts	1574						$ -			$ -
RSVA - One-time Wholesale Market Service	1582	$ 519,464	$ 401,743				$ 921,207	$ 42,754	$ 46,305	$ 89,059
2006 PILs & Taxes Variance	1592						$ -			$ -
Other Deferred Credits	2425						$ -			$ -
Sub-Totals Group 2		$ 29,961,699	$ 4,614,768	$ (8,440,041)	$ -	$ -	$ 26,136,426	$ 6,098,521	$ 2,076,871	$ 8,175,391
Total		$ 21,317,125	$ (9,673,258)	$ (8,440,041)	$ -	$ -	$ 3,203,827	$ 5,852,635	$ 963,233	$ 6,815,869
Less: Smart Meters that are not being cleared										
Less: MEI Conservation Deferral Account that is not being cleared										
Less: GEA-Renewable Connection OM&A Deferral Account Account that is not being cleared										
Less: GEA-Smart Grid OM&A Deferral Account that is not being cleared										
Total Claim										

G:\Rate Application\2012 Rate Application\Exhibit I - Deferral and Variance Accounts\Exhibit I1 - Status of Deferral and Variance Accounts\Final Documents\[I1-1-1(AQ) - Attchment AQ Continuity Sc

[1] As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis
[2] Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.
[3] Provide supporting statement indicating nature of this adjustments and periods they relate to
[4] Not included in sub-total
[5] Closed April 30, 2002
[6] For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
[7] Please describe "other" components of 1508 and add more component lines if necessary.
[8] 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
[9] Interest projected on December 31, 2009 closing principal balance.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description		Account Number	2006 Opening Principal Amounts as of Jan-1-06	2006 Transactions (additions) during 2006, excluding interest and adjustments [6]	2006 Transactions (reductions) during 2006, excluding interest and adjustments [6]	2006 Adjustments during 2006 - instructed by Board [2]	2006 Adjustments during 2006 - other [3]	2006 Transfer of Board-approved amounts to 1590 as per 2006 EDR	2006 Closing Principal Balance as of Dec-31-06	2006 Opening Interest Amounts as of Jan-1-06	2006 Interest Jan-1 to Dec31-06	2006 Transfer of Board-approved amounts to 1590 as per 2006 EDR	2006 Closing Interest Amounts as of Dec-31-06
LV Variance Account		1550	$ -	$ 646,153					$ 646,153	$ -	$ 9,488		$ 9,488
RSVA - Wholesale Market Service Charge		1580	$ 14,587,014	$ (9,762,037)				$ (9,680,195)	$ (4,855,218)	$ 2,287,250	$ 48,760	$ (2,179,404)	$ 156,607
RSVA - Retail Transmission Network Charge		1584	$ 4,109,533	$ 529,913				$ (2,886,560)	$ 1,752,885	$ 502,301	$ 71,350	$ (472,969)	$ 100,681
RSVA - Retail Transmission Connection Charge		1586	$ (15,923,898)	$ (1,298,964)				$ 11,898,806	$ (5,324,056)	$ (2,078,242)	$ (267,179)	$ 1,894,779	$ (450,642)
RSVA - Power (including Global Adjustment)		1588	$ (8,129,243)	$ 14,542,921				$ 2,191,859	$ 8,605,536	$ (1,085,751)	$ 189,315	$ 958,470	$ 62,034
RSVA - Power - Sub-Account - Global Adjustment [4]		1588	$ (4,838,912)	$ 9,185,051					$ 4,346,138	$ (148,447)	$ 84,946		$ (63,501)
Recovery of Regulatory Asset Balances		1590	$ (17,576,004)	$ (6,907,494)		$ (525,916)		$ 32,178,765	$ 7,169,351	$ (985,081)	$ 865,571	$ 985,081	$ 865,571
Disposition and Recovery of Regulatory Balances Control Account		1595											
	Sub-Totals Group 1		$ (22,932,599)	$ (2,249,509)	$ -	$ (525,916)	$ -	$ 33,702,674	$ 7,994,650	$ (1,359,523)	$ 917,305	$ 1,185,957	$ 743,739
Other Regulatory Assets - Sub-Account - OEB Cost Assessments		1508	$ 790,344	$ 160,242				$ (210,202)	$ 740,384	$ 32,422	$ 34,251	$ (16,141)	$ 50,531
Other Regulatory Assets - Sub-Account - Pension Contributions		1508	$ 1,210,431	$ 487,372					$ 1,697,803	$ 22,216	$ 68,354		$ 90,570
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs		1508	$ -						$ -	$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -						$ -	$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -						$ -	$ -			$ -
Retail Cost Variance Account - Retail		1518	$ 1,129,587	$ 138,578	$ (310,942)			$ (919,761)	$ 37,463	$ 142,271	$ 7,718	$ (135,921)	$ 14,068
MEI Conservation Deferral Account		1521	$ -						$ -	$ -			$ -
Misc. Deferred Debits		1525	$ 268,600	$ 93,238				$ (268,600)	$ 93,238	$ 55,651	$ 1,799	$ (55,651)	$ 1,799
GEA-Renewable Connection Capital and Deferral Account		1531	$ -						$ -	$ -			$ -
GEA-Renewable Connection OM&A Deferral Account		1532	$ -						$ -	$ -			$ -
GEA-Smart Grid OM&A Deferral Account		1535	$ -						$ -	$ -			$ -
Retail Cost Variance Account - STR		1548	$ 45,962	$ 420,225	$ (15,577)			$ (37,234)	$ 413,376	$ 7,926	$ 9,287	$ (7,503)	$ 9,709
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		1555	$ -	$ 15,948,320					$ 15,948,320	$ -	$ 93,494		$ 93,494
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries		1555	$ -	$ (1,010,867)					$ (1,010,867)	$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs		1555	$ -						$ -	$ -			$ -
Smart Meter OM&A Variance		1556	$ -	$ 4,777,296					$ 4,777,296	$ -	$ 25,870		$ 25,870
Deferred Payments in Lieu of Taxes		1562	$ 1,577,324		$ (2,294,796)				$ (717,471)	$ 907,865	$ 32,376		$ 940,241
Deferred PILs Contra Account [8]		1563	$ -						$ -	$ -			$ -
Conservation and Demand Management Expenditures and Recoveries		1565	$ (5,528,605)	$ 4,652,643	$ (1,546,497)				$ (2,422,459)	$ -			$ -
CDM Contra		1566	$ -	$ (6,856,541)	$ 9,279,000				$ 2,422,459	$ -			$ -
Qualifying Transition Costs [5]		1570	$ 4,066,680	n/a	n/a			$ (4,066,680)	$ -	$ 1,192,477	$ -	$ (1,192,477)	$ -
Pre-Market Opening Energy Variances Total [5]		1571	$ 21,654,896	n/a	n/a			$ (21,654,896)	$ (0)	$ 5,725,504	$ -	$ (5,725,504)	$ -
Extra-Ordinary Event Costs		1572	$ -						$ -	$ -			$ -
Deferred Rate Impact Amounts		1574	$ -						$ -	$ -			$ -
RSVA - One-time Wholesale Market Service		1582	$ 921,207	$ 334,785				$ (519,464)	$ 736,529	$ 89,059	$ 28,229	$ (78,597)	$ 38,692
2006 PILs & Taxes Variance		1592	$ -	$ (1,585,670)					$ (1,585,670)	$ -			$ -
Other Deferred Credits		2425	$ -						$ -	$ -			$ -
	Sub-Totals Group 2		$ 26,136,426	$ 17,559,622	$ 5,111,188	$ -	$ -	$ (27,676,837)	$ 21,130,400	$ 8,175,391	$ 301,378	$ (7,211,794)	$ 1,264,975
	Total		$ 3,203,827	$ 15,310,113	$ 5,111,188	$ (525,916)	$ -	$ 6,025,837	$ 29,125,050	$ 6,815,869	$ 1,218,683	$ (6,025,837)	$ 2,008,714
	Less: Smart Meters that are not being												
	Less: MEI Conservation Deferral Acc												
	Less: GEA-Renewable Connection O												
	Less: GEA-Smart Grid OM&A Deferra												
	Total Claim												

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description		Account Number	2007 Opening Principal Amounts as of Jan-1-07	2007 Transactions (additions) during 2007, excluding interest and adjustments [6]	2007 Transactions (reductions) during 2007, excluding interest and adjustments [6]	2007 Adjustments during 2007 - instructed by Board [2]	2007 Adjustments during 2007 - other [3]	2007 Closing Principal Balance as of Dec-31-07	2007 Opening Interest Amounts as of Jan-1-07	2007 Interest Jan-1 to Dec31-07	2007 Closing Interest Amounts as of Dec-31-07
LV Variance Account		1550	$ 646,153	$ 1,389,057	$ (610,793)			$ 1,424,417	$ 9,488	$ 46,039	$ 55,527
RSVA - Wholesale Market Service Charge		1580	$ (4,855,218)	$ (9,442,167)				$ (14,297,385)	$ 156,607	$ (440,697)	$ (284,090)
RSVA - Retail Transmission Network Charge		1584	$ 1,752,885	$ 835,629				$ 2,588,514	$ 100,681	$ 125,253	$ 225,935
RSVA - Retail Transmission Connection Charge		1586	$ (5,324,056)	$ 591,878				$ (4,732,178)	$ (450,642)	$ (235,552)	$ (686,193)
RSVA - Power (including Global Adjustment)		1588	$ 8,605,536	$ 5,609,936				$ 14,215,472	$ 62,034	$ 318,912	$ 380,946
RSVA - Power - Sub-Account - Global Adjustment [4]		1588	$ 4,346,138	$ 1,425,437				$ 5,771,575	$ (63,501)	$ 60,356	$ (3,145)
Recovery of Regulatory Asset Balances		1590	$ 7,169,351	$ 904,752	$ (6,914,460)			$ 1,159,643	$ 865,571	$ 203,678	$ 1,069,249
Disposition and Recovery of Regulatory Balances Control Account		1595									
	Sub-Totals Group 1		$ 7,994,650	$ (110,915)	$ (7,525,253)	$ -	$ -	$ 358,483	$ 743,739	$ 17,634	$ 761,373
Other Regulatory Assets - Sub-Account - OEB Cost Assessments		1508	$ 740,384					$ 740,384	$ 50,531	$ 35,010	$ 85,541
Other Regulatory Assets - Sub-Account - Pension Contributions		1508	$ 1,697,803					$ 1,697,803	$ 90,570	$ 80,283	$ 170,852
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs		1508	$ -					$ -	$ -		$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -					$ -	$ -		$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -					$ -	$ -		$ -
Retail Cost Variance Account - Retail		1518	$ 37,463	$ 84,651	$ (325,932)			$ (203,819)	$ 14,068	$ (2,715)	$ 11,353
MEI Conservation Deferral Account		1521	$ -					$ -	$ -		$ -
Misc. Deferred Debits		1525	$ 93,238	$ 1,339				$ 94,577	$ 1,799	$ 4,463	$ 6,262
GEA-Renewable Connection Capital and Deferral Account		1531	$ -					$ -	$ -		$ -
GEA-Renewable Connection OM&A Deferral Account		1532	$ -					$ -	$ -		$ -
GEA-Smart Grid OM&A Deferral Account		1535	$ -					$ -	$ -		$ -
Retail Cost Variance Account - STR		1548	$ 413,376	$ 336,125	$ (28,110)			$ 721,391	$ 9,709	$ 28,266	$ 37,976
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		1555	$ 15,948,320				$ (15,948,320)	$ -	$ 93,494	$ (93,494)	$ (0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries		1555	$ (1,010,867)	$ (4,481,727)	$ 1,762,535			$ (3,730,059)	$ -		$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs		1555	$ -	$ 7,311,855	$ (2,953,845)		$ 4,777,296	$ 9,135,307	$ -		$ -
Smart Meter OM&A Variance		1556	$ 4,777,296	$ 2,971,264			$ (4,777,296)	$ 2,971,264	$ 25,870	$ (43,289)	$ (17,419)
Deferred Payments in Lieu of Taxes		1562	$ (717,471)	$ 566,544				$ (150,927)	$ 940,241	$ (26,587)	$ 913,654
Deferred PILs Contra Account [8]		1563	$ -					$ -	$ -		$ -
Conservation and Demand Management Expenditures and Recoveries		1565	$ (2,422,459)	$ 1,140,864				$ (1,281,595)	$ -		$ -
CDM Contra		1566	$ 2,422,459	$ (1,140,864)				$ 1,281,595	$ -		$ -
Qualifying Transition Costs [5]		1570	$ -	n/a	n/a			$ -	$ -		$ -
Pre-Market Opening Energy Variances Total [5]		1571	$ (0)	n/a	n/a			$ (0)	$ -		$ -
Extra-Ordinary Event Costs		1572	$ -					$ -	$ -		$ -
Deferred Rate Impact Amounts		1574	$ -					$ -	$ -		$ -
RSVA - One-time Wholesale Market Service		1582	$ 736,529	$ 238,972				$ 975,501	$ 38,692	$ 40,127	$ 78,819
2006 PILs & Taxes Variance		1592	$ (1,585,670)	$ (1,396,411)				$ (2,982,081)	$ -	$ (94,653)	$ (94,653)
Other Deferred Credits		2425	$ -					$ -	$ -		$ -
	Sub-Totals Group 2		$ 21,130,400	$ 5,632,613	$ (1,545,352)	$ -	$ (15,948,320)	$ 9,269,340	$ 1,264,975	$ (72,589)	$ 1,192,386
	Total		$ 29,125,050	$ 5,521,698	$ (9,070,605)	$ -	$ (15,948,320)	$ 9,627,823	$ 2,008,714	$ (54,955)	$ 1,953,759
	Less: Smart Meters that are not being										
	Less: MEI Conservation Deferral Acc										
	Less: GEA-Renewable Connection O										
	Less: GEA-Smart Grid OM&A Deferra										
	Total Claim										

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description		Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments [6]	Transactions (reductions) during 2008, excluding interest and adjustments [6]	Adjustments during 2008 - instructed by Board [2]	Adjustments during 2008 - other [3]	Transfer of Board-approved amounts to 1595 as per 2008 EDR	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec31-08	Transfer of Board-approved amounts to 1595 as per 2008 EDR	Closing Interest Amounts as of Dec-31-08
			2008										
LV Variance Account		1550	$ 1,424,417	$ 1,413,004	$ (1,187,082)			$ (1,308,915)	$ 341,423	$ 55,527	$ 30,772	$ (77,689)	$ 8,610
RSVA - Wholesale Market Service Charge		1580	$ (14,297,385)	$ (4,791,023)				$ 13,552,824	$ (5,535,584)	$ (284,090)	$ (332,612)	$ 509,005	$ (107,697)
RSVA - Retail Transmission Network Charge		1584	$ 2,588,514	$ (3,920,702)				$ (3,495,962)	$ (4,828,149)	$ 225,935	$ (61,868)	$ (287,185)	$ (123,118)
RSVA - Retail Transmission Connection Charge		1586	$ (4,732,178)	$ (2,761,549)				$ 4,454,219	$ (3,039,509)	$ (686,193)	$ (120,350)	$ 760,670	$ (45,873)
RSVA - Power (including Global Adjustment)		1588	$ 14,215,472	$ 6,698,339				$ (3,948,697)	$ 16,965,115	$ 380,946	$ 347,993	$ (433,429)	$ 295,510
RSVA - Power - Sub-Account - Global Adjustment [4]		1588	$ 5,771,575	$ 2,564,808					$ 8,336,384	$ (3,145)	$ 192,476		$ 189,331
Recovery of Regulatory Asset Balances		1590	$ 1,159,643	$ 904,752	$ (2,387,225)				$ (322,830)	$ 1,069,249	$ (11,890)		$ 1,057,358
Disposition and Recovery of Regulatory Balances Control Account		1595			$ 4,879,976			$ (8,089,053)	$ (3,209,077)		$ (142,701)	$ 758,390	$ 615,689
	Sub-Totals Group 1		$ 358,483	$ (2,457,179)	$ 1,305,669	$ -	$ -	$ 1,164,416	$ 371,389	$ 761,373	$ (290,656)	$ 1,229,762	$ 1,700,479
Other Regulatory Assets - Sub-Account - OEB Cost Assessments		1508	$ 740,384					$ (740,384)	$ -	$ 85,541	$ 11,971	$ (98,157)	$ (645)
Other Regulatory Assets - Sub-Account - Pension Contributions		1508	$ 1,697,803					$ (1,697,803)	$ -	$ 170,852	$ 27,450	$ (199,782)	$ (1,479)
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs		1508	$ -						$ -	$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -						$ -	$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -						$ -	$ -			$ -
Retail Cost Variance Account - Retail		1518	$ (203,819)	$ 69,241	$ (324,191)			$ 122,528	$ (336,240)	$ 11,353	$ (9,346)	$ (9,273)	$ (7,266)
MEI Conservation Deferral Account		1521	$ -						$ -	$ -			$ -
Misc. Deferred Debits		1525	$ 94,577					$ (94,577)	$ -	$ 6,262	$ 1,529	$ (7,873)	$ (82)
GEA-Renewable Connection Capital and Deferral Account		1531	$ -						$ -	$ -			$ -
GEA-Renewable Connection OM&A Deferral Account		1532	$ -						$ -	$ -			$ -
GEA-Smart Grid OM&A Deferral Account		1535	$ -						$ -	$ -			$ -
Retail Cost Variance Account - STR		1548	$ 721,391	$ 411,261	$ (15,725)			$ (738,524)	$ 378,403	$ 37,976	$ 17,716	$ (50,414)	$ 5,277
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		1555	$ -						$ -	$ (0)			$ (0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries		1555	$ (3,730,059)	$ (4,651,361)	$ 1,213,673				$ (7,167,747)	$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs		1555	$ 9,135,307	$ 5,841,081	$ (2,025,752)				$ 12,950,636	$ -			$ -
Smart Meter OM&A Variance		1556	$ 2,971,264	$ 2,270,200					$ 5,241,463	$ (17,419)	$ (64,813)		$ (82,232)
Deferred Payments in Lieu of Taxes		1562	$ (150,927)					$ 150,927	$ 0	$ 913,654	$ (2,440)	$ (911,083)	$ 131
Deferred PILs Contra Account [8]		1563	$ -						$ -	$ -			$ -
Conservation and Demand Management Expenditures and Recoveries		1565	$ (1,281,595)	$ 1,281,595					$ 0	$ -			$ -
CDM Contra		1566	$ 1,281,595	$ (1,281,595)					$ 0	$ -			$ -
Qualifying Transition Costs [5]		1570	$ -	n/a	n/a				$ -	$ -			$ -
Pre-Market Opening Energy Variances Total [5]		1571	$ (0)	n/a	n/a				$ (0)	$ -			$ -
Extra-Ordinary Event Costs		1572	$ -						$ -	$ -			$ -
Deferred Rate Impact Amounts		1574	$ -						$ -	$ -			$ -
RSVA - One-time Wholesale Market Service		1582	$ 975,501	$ 220,753				$ (947,804)	$ 248,449	$ 78,819	$ 19,954	$ (94,784)	$ 3,989
2006 PILs & Taxes Variance		1592	$ (2,982,081)					$ 2,781,219	$ (200,861)	$ (94,653)	$ (52,977)	$ 141,604	$ (6,025)
Other Deferred Credits		2425	$ -						$ -	$ -			$ -
	Sub-Totals Group 2		$ 9,269,340	$ 4,161,175	$ (1,151,994)	$ -	$ -	$ (1,164,416)	$ 11,114,104	$ 1,192,386	$ (50,956)	$ (1,229,762)	$ (88,333)
	Total		$ 9,627,823	$ 1,703,996	$ 153,674	$ -	$ -	$ (0)	$ 11,485,493	$ 1,953,759	$ (341,612)	$ -	$ 1,612,147
	Less: Smart Meters that are not being												
	Less: MEI Conservation Deferral Acc												
	Less: GEA-Renewable Connection O												
	Less: GEA-Smart Grid OM&A Deferra												
	Total Claim												

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description		Account Number	2009 Opening Principal Amounts as of Jan-1-09	Transactions (additions) during 2009, excluding interest and adjustments [6]	Transactions (reductions) during 2009, excluding interest and adjustments [6]	Adjustments during 2009 - instructed by Board [2]	Adjustments during 2009 - other [3]	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec31-09	Closing Interest Amounts as of Dec-31-09
LV Variance Account		1550	$ 341,423	$ 613,065	$ (1,419,495)			$ (465,007)	$ 8,610	$ 1,244	$ 9,854
RSVA - Wholesale Market Service Charge		1580	$ (5,535,584)	$ (2,615,936)				$ (8,151,521)	$ (107,697)	$ (62,363)	$ (170,060)
RSVA - Retail Transmission Network Charge		1584	$ (4,828,149)	$ (799,298)				$ (5,627,447)	$ (123,118)	$ (52,334)	$ (175,452)
RSVA - Retail Transmission Connection Charge		1586	$ (3,039,509)	$ (3,257,761)				$ (6,297,270)	$ (45,873)	$ (40,319)	$ (86,191)
RSVA - Power (including Global Adjustment)		1588	$ 16,965,115	$ 7,482,582				$ 24,447,697	$ 295,510	$ 167,396	$ 462,906
RSVA - Power - Sub-Account - Global Adjustment [4]		1588	$ 8,336,384	$ 8,318,310				$ 16,654,694	$ 189,331	$ 110,317	$ 299,648
Recovery of Regulatory Asset Balances		1590	$ (322,830)	$ 395,880	$ (419,040)			$ (345,990)	$ 1,057,358	$ (3,748)	$ 1,053,611
Disposition and Recovery of Regulatory Balances Control Account		1595	$ (3,209,077)		$ 2,474,794			$ (734,283)	$ 615,689	$ (19,916)	$ 595,773
	Sub-Totals Group 1		$ 371,389	$ 1,818,531	$ 636,260	$ -	$ -	$ 2,826,180	$ 1,700,479	$ (10,039)	$ 1,690,440
Other Regulatory Assets - Sub-Account - OEB Cost Assessments		1508	$ -					$ -	$ (645)		$ (645)
Other Regulatory Assets - Sub-Account - Pension Contributions		1508	$ -					$ -	$ (1,479)		$ (1,479)
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs		1508	$ -	$ 511,250				$ 511,250	$ -	$ 220	$ 220
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -					$ -	$ -		$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -					$ -	$ -		$ -
Retail Cost Variance Account - Retail		1518	$ (336,240)	$ 69,262	$ (338,783)			$ (605,761)	$ (7,266)	$ (4,695)	$ (11,961)
MEI Conservation Deferral Account		1521	$ -					$ -	$ -		$ -
Misc. Deferred Debits		1525	$ -					$ -	$ (82)		$ (82)
GEA-Renewable Connection Capital and Deferral Account		1531	$ -					$ -	$ -		$ -
GEA-Renewable Connection OM&A Deferral Account		1532	$ -					$ -	$ -		$ -
GEA-Smart Grid OM&A Deferral Account		1535	$ -					$ -	$ -		$ -
Retail Cost Variance Account - STR		1548	$ 378,403	$ 411,261	$ (8,744)			$ 780,921	$ 5,277	$ 5,605	$ 10,882
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		1555	$ -					$ -	$ (0)		$ (0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries		1555	$ (7,167,747)	$ 1,797,265	$ (5,292,458)			$ (10,662,939)	$ -		$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs		1555	$ 12,950,636	$ 1,846,027	$ (3,038,628)			$ 11,758,035	$ -		$ -
Smart Meter OM&A Variance		1556	$ 5,241,463	$ 3,633,261				$ 8,874,725	$ (82,232)	$ (20,723)	$ (102,956)
Deferred Payments in Lieu of Taxes		1562	$ 0					$ 0	$ 131	$ (131)	$ 0
Deferred PILs Contra Account [8]		1563	$ -					$ -	$ -		$ -
Conservation and Demand Management Expenditures and Recoveries		1565	$ 0					$ 0	$ -		$ -
CDM Contra		1566	$ 0					$ 0	$ -		$ -
Qualifying Transition Costs [5]		1570	$ -	n/a	n/a			$ -	$ -		$ -
Pre-Market Opening Energy Variances Total [5]		1571	$ (0)	n/a	n/a			$ (0)	$ -		$ -
Extra-Ordinary Event Costs		1572	$ -					$ -	$ -		$ -
Deferred Rate Impact Amounts		1574	$ -					$ -	$ -		$ -
RSVA - One-time Wholesale Market Service		1582	$ 248,449	$ (243,785)				$ 4,664	$ 3,989	$ (3,972)	$ 17
2006 PILs & Taxes Variance		1592	$ (200,861)					$ (200,861)	$ (6,025)	$ (2,271)	$ (8,296)
Other Deferred Credits		2425	$ -					$ -	$ -		$ -
	Sub-Totals Group 2		$ 11,114,104	$ 8,024,541	$ (8,678,612)	$ -	$ -	$ 10,460,033	$ (88,333)	$ (25,969)	$ (114,301)
	Total		$ 11,485,493	$ 9,843,073	$ (8,042,352)	$ -	$ -	$ 13,286,213	$ 1,612,147	$ (36,008)	$ 1,576,139
	Less: Smart Meters that are not being										
	Less: MEI Conservation Deferral Acc										
	Less: GEA-Renewable Connection O										
	Less: GEA-Smart Grid OM&A Deferra										
	Total Claim										

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description		Account Number	2010 Opening Principal Amounts as of Jan-1-10	2010 Transactions (additions) during 2010, excluding interest and adjustments [6]	2010 Transactions (reductions) during 2010, excluding interest and adjustments [6]	2010 Adjustments during 2010 - instructed by Board [2]	2010 Adjustments during 2010 - other [3]	2010 Closing Principal Balance as of Dec-31-10	2010 Opening Interest Amounts as of Jan-1-10	2010 Interest Jan-1 to Dec31-10	2010 Closing Interest Amounts as of Dec-31-10
LV Variance Account		1550	$ (465,007)	$ 297,486	$ (1,441,903)			$ (1,609,424)	$ 9,854	$ (8,572)	$ 1,282
RSVA - Wholesale Market Service Charge		1580	$ (8,151,521)	$ (8,098,525)				$ (16,250,046)	$ (170,060)	$ (104,549)	$ (274,609)
RSVA - Retail Transmission Network Charge		1584	$ (5,627,447)	$ 392,976				$ (5,234,471)	$ (175,452)	$ (38,900)	$ (214,352)
RSVA - Retail Transmission Connection Charge		1586	$ (6,297,270)	$ (2,755,674)				$ (9,052,943)	$ (86,191)	$ (60,931)	$ (147,122)
RSVA - Power (including Global Adjustment)		1588	$ 24,447,697	$ (2,552,258)				$ 21,895,439	$ 462,906	$ 146,082	$ 608,988
RSVA - Power - Sub-Account - Global Adjustment [4]		1588	$ 16,654,694	$ (6,031,437)				$ 10,623,257	$ 299,648	$ 96,331	$ 395,979
Recovery of Regulatory Asset Balances		1590	$ (345,990)	$ 98,970	$ (631,935)			$ (878,955)	$ 1,053,611	$ (4,642)	$ 1,048,969
Disposition and Recovery of Regulatory Balances Control Account		1595	$ (734,283)		$ (37)			$ (734,320)	$ 595,773	$ (5,873)	$ 589,899
	Sub-Totals Group 1		$ 2,826,180	$ (12,617,024)	$ (2,073,875)	$ -	$ -	$ (11,864,719)	$ 1,690,440	$ (77,386)	$ 1,613,055
Other Regulatory Assets - Sub-Account - OEB Cost Assessments		1508	$ -					$ -	$ (645)	$ 645	$ 0
Other Regulatory Assets - Sub-Account - Pension Contributions		1508	$ -					$ -	$ (1,479)	$ 1,479	$ (0)
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs		1508	$ 511,250	$ 431,280				$ 942,530	$ 220	$ 6,061	$ 6,281
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -	$ 92,803				$ 92,803	$ -		$ -
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ -					$ -	$ -		$ -
Retail Cost Variance Account - Retail		1518	$ (605,761)	$ 118,552	$ (306,902)			$ (794,111)	$ (11,961)	$ (5,884)	$ (17,845)
MEI Conservation Deferral Account		1521	$ -	$ 2,949,892	$ (1,942,279)			$ 1,007,613	$ -	$ 7,152	$ 7,152
Misc. Deferred Debits		1525	$ -					$ -	$ (82)	$ 82	$ 0
GEA-Renewable Connection Capital and Deferral Account		1531	$ -					$ -	$ -		$ -
GEA-Renewable Connection OM&A Deferral Account		1532	$ -	$ 197,472				$ 197,472	$ -	$ 767	$ 767
GEA-Smart Grid OM&A Deferral Account		1535	$ -	$ 92,621				$ 92,621	$ -	$ 555	$ 555
Retail Cost Variance Account - STR		1548	$ 780,921	$ 565,313	$ (14,249)			$ 1,331,985	$ 10,882	$ 8,070	$ 18,952
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		1555	$ -					$ -	$ (0)		$ (0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries		1555	$ (10,662,939)	$ 2,065,773	$ (6,015,621)			$ (14,612,787)	$ -		$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs		1555	$ 11,758,035	$ 133,317	$ (3,038,628)			$ 8,852,725	$ -		$ -
Smart Meter OM&A Variance		1556	$ 8,874,725	$ 4,752,896				$ 13,627,621	$ (102,956)	$ (11,852)	$ (114,808)
Deferred Payments in Lieu of Taxes		1562	$ 0					$ 0	$ 0		$ 0
Deferred PILs Contra Account [8]		1563	$ -					$ -	$ -		$ -
Conservation and Demand Management Expenditures and Recoveries		1565	$ 0					$ 0	$ -		$ -
CDM Contra		1566	$ 0					$ 0	$ -		$ -
Qualifying Transition Costs [5]		1570	$ -	n/a	n/a			$ -	$ -		$ -
Pre-Market Opening Energy Variances Total [5]		1571	$ (0)	n/a	n/a			$ (0)	$ -		$ -
Extra-Ordinary Event Costs		1572	$ -					$ -	$ -		$ -
Deferred Rate Impact Amounts		1574	$ -					$ -	$ -		$ -
RSVA - One-time Wholesale Market Service		1582	$ 4,664					$ 4,664	$ 17	$ 37	$ 54
2006 PILs & Taxes Variance		1592	$ (200,861)					$ (200,861)	$ (8,296)	$ (1,606)	$ (9,902)
Other Deferred Credits		2425	$ -					$ -	$ -		$ -
	Sub-Totals Group 2		$ 10,460,033	$ 11,399,920	$ (11,317,679)	$ -	$ -	$ 10,542,274	$ (114,301)	$ 5,507	$ (108,794)
	Total		$ 13,286,213	$ (1,217,105)	$ (13,391,553)	$ -	$ -	$ (1,322,445)	$ 1,576,139	$ (71,878)	$ 1,504,261
	Less: Smart Meters that are not being										
	Less: MEI Conservation Deferral Acc										
	Less: GEA-Renewable Connection O										
	Less: GEA-Smart Grid OM&A Deferra										
	Total Claim										

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description		Account Number	Projected Interest on Dec 31 -10 balance from Jan 1, 2011 to Dec 31, 2011 [9]	Projected Interest on Dec 31 -10 balance from Jan 1, 2012 to April 30, 2012 [9]	Claim before Forecasted Transactions	Forecasted Transactions, Excluding Interest from Jan 1, 2011 to Dec 31, 2011	Forecasted Transactions, Excluding Interest from Jan 1, 2012 to April 30, 2012	Projected Interest from Jan 1, 2011 to April 30, 2012 on Forecasted Transx (Excl Interest) from Jan 1, 2011 to December 31, 2012	Projected Interest from Jan 1, 2012 to April 30, 2012 on Forecasted Transx (Excl Interest) from Jan 1, 2012 to April 30, 2012	Total Claim
LV Variance Account		1550	$ (23,659)		$ (1,631,800)					$ (1,631,800)
RSVA - Wholesale Market Service Charge		1580	$ (238,876)		$ (16,763,530)					$ (16,763,530)
RSVA - Retail Transmission Network Charge		1584	$ (76,947)		$ (5,525,770)					$ (5,525,770)
RSVA - Retail Transmission Connection Charge		1586	$ (133,078)		$ (9,333,144)					$ (9,333,144)
RSVA - Power (including Global Adjustment)		1588	$ 321,863		$ 22,826,290					$ 22,826,290
RSVA - Power - Sub-Account - Global Adjustment [4]		1588	$ 156,162		$ 11,175,398					$ 11,175,398
Recovery of Regulatory Asset Balances		1590	$ (12,921)		$ 157,093					$ 157,093
Disposition and Recovery of Regulatory Balances Control Account		1595	$ (10,794)		$ (155,215)					$ (155,215)
	Sub-Totals Group 1		$ (174,411)	$ -	$ (10,426,076)	$ -	$ -	$ -	$ -	$ (10,426,076)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments		1508			$ 0					$ 0
Other Regulatory Assets - Sub-Account - Pension Contributions		1508			$ (0)					$ (0)
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs		1508	$ 13,855		$ 962,666					$ 962,666
Other Regulatory Assets - Sub-Account - Other [7]		1508	$ 1,364		$ 94,167					$ 94,167
Other Regulatory Assets - Sub-Account - Other [7]		1508			$ -					$ -
Retail Cost Variance Account - Retail		1518	$ (11,673)		$ (823,629)					$ (823,629)
MEI Conservation Deferral Account		1521	$ 14,812		$ 1,029,578					$ 1,029,578
Misc. Deferred Debits		1525			$ 0					$ 0
GEA-Renewable Connection Capital and Deferral Account		1531			$ -					$ -
GEA-Renewable Connection OM&A Deferral Account		1532	$ 2,903		$ 201,142					$ 201,142
GEA-Smart Grid OM&A Deferral Account		1535	$ 1,362		$ 94,537					$ 94,537
Retail Cost Variance Account - STR		1548	$ 19,580		$ 1,370,517					$ 1,370,517
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		1555	$ -		$ (0)					$ (0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries		1555			$ (14,612,787)					$ (14,612,787)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs		1555			$ 8,852,725					$ 8,852,725
Smart Meter OM&A Variance		1556	$ 200,326		$ 13,713,139					$ 13,713,139
Deferred Payments in Lieu of Taxes		1562	$ 0		$ 0					$ 0
Deferred PILs Contra Account [8]		1563			$ -					$ -
Conservation and Demand Management Expenditures and Recoveries		1565			$ 0					$ 0
CDM Contra		1566			$ 0					$ 0
Qualifying Transition Costs [5]		1570			$ -					$ -
Pre-Market Opening Energy Variances Total [5]		1571			$ (0)					$ (0)
Extra-Ordinary Event Costs		1572			$ -					$ -
Deferred Rate Impact Amounts		1574			$ -					$ -
RSVA - One-time Wholesale Market Service		1582	$ 69		$ 4,786					$ 4,786
2006 PILs & Taxes Variance		1592	$ (2,953)		$ (213,716)					$ (213,716)
Other Deferred Credits		2425			$ -					$ -
	Sub-Totals Group 2		$ 239,644	$ -	$ 10,673,125	$ -	$ -	$ -	$ -	$ 10,673,125
	Total		$ 65,233	$ -	$ 247,049	$ -	$ -	$ -	$ -	$ 247,049
	Less: Smart Meters that are not being				$ 7,953,076					$ 7,953,076
	Less: MEI Conservation Deferral Acc				$ 1,029,578					$ 1,029,578
	Less: GEA-Renewable Connection O				$ 201,142					$ 201,142
	Less: GEA-Smart Grid OM&A Deferra				$ 94,537					$ 94,537
	Total Claim				$ (9,031,284)					$ (9,031,284)

CLEARANCE OF DEFERRAL AND VARIANCE ACCOUNTS

1.0 INTRODUCTION

Exhibit I1-1-1 discusses the status of Hydro Ottawa Limited's ("Hydro Ottawa") deferral and variance accounts. Balances to October 31, 2007 for all accounts were approved for disposition by the Ontario Energy Board (the "Board") as part of Hydro Ottawa's 2008 Electricity Distribution Rates ("EDR") cost of service rate application, except as noted below. Hydro Ottawa has reviewed the amounts accumulated in deferral and variance accounts since November 1, 2007 and is seeking a rate order from the Board to clear the actual balances accumulated to December 31, 2010 for the accounts summarized in Table 1. Carrying charges on these December 31, 2010 balances were also projected to December 31, 2011 and included in the balance to be cleared. Hydro Ottawa proposes that the new rate riders commence on January 1, 2012 at the same time as other changes to distribution rates.

2.0 VARIANCE AND DEFERRAL ACCOUNTS PROPOSED FOR DISPOSITION

Table 1 shows the principal and interest, for each deferral and variance account, for which Hydro Ottawa proposes disposition at this time. The principal balance is as of December 31, 2010, based on Hydro Ottawa's audited financial statements. Carrying charges have been projected to December 31, 2011 using the second quarter 2011 interest rate prescribed by the Board.

The total amount accumulated between November 1, 2007 and December 31, 2010 sought for repayment to customers is $9,031,284. Of this amount $20,206,681 will be credited to all classes of customers based on the allocators discussed in Section 3.0. The remaining charge of $11,175,398 relates to the global adjustment variance and therefore would apply only to customers that are not on the regulated price plan ("non-RPP"). Exhibit I1-1-1 provides a description of each category of account.

Table 1 - Total Balances to be Cleared[1]

Account Description	Account Number	Principal as of December 31, 2010	Carrying Charges to December 31, 2010	Carrying Charges to December 31, 2011	Current Total Filing for Disposition
Group 1 Accounts					
Low Voltage ("LV") Account	1550	($1,609,424)	$1,282	($23,659)	($1,631,800)
Retail Settlement Variance Account ("RSVA")- Wholesale Market Service	1580	(16,250,046)	(274,609)	(238,876)	(16,763,531)
RSVA - Retail Transmission Network	1584	(5,234,471)	(214,352)	(76,947)	(5,525,770)
RSVA - Retail Transmission Connection	1586	(9,052,943)	(147,122)	(133,078)	(9,333,144)
RSVA - Power commodity only	1588	11,272,182	213,009	165,701	11,650,893
RSVA - Power sub account Global Adjustment	1588	10,623,257	395,979	156,162	11,175,398
Recovery of Regulatory Asset balances	1590	(878,955)	1,048,969	(12,921)	157,093
Disposition and Recovery of Regulatory Balances Account	1595	(734,320)	589,899	(10,794)	(155,215)
Subtotal Group 1		(11,864,720)	1,613,055	(174,412)	(10,426,076)
Group 2 Accounts					
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs	1508	1,035,333	6,281	15,219	1,056,833
Retail Cost Variance Account - Retail	1518	(794,111)	(17,845)	(11,673)	(823,629)
Retail Cost Variance Account – STR	1548	1,331,985	18,952	19,580	1,370,517
RSVA - One-time Wholesale Market Service	1582	4,664	54	69	4,786
PILs & Taxes Variance	1592	(200,861)	(9,902)	(2,953)	(213,716)
Subtotal Group 2		1,377,010	(2,460)	20,242	1,394,791
Total Group 1 and Group 2		($10,487,710)	$1,610,595	($154,170)	($9,031,284)

Group 1 accounts represent the most significant balance of the total for Group 1 and Group 2. As defined by the Board in the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("EDDVAR Report"), Group 1 accounts are "Accounts that do not require a prudence review. This group will include Account

[1] Due to rounding subtotals and totals do not balance.

balances that are cost pass-through and Accounts whose original balances were approved by the Board in a previous proceeding."[1]

2.1 Accounts Not Proposed for Clearance

All balances for deferral and variance accounts at December 31, 2010 are being proposed for clearance with the exception of the Smart Meter Variance Accounts, 1555 and 1556, and the Renewable Connection and Smart Grid Variance Accounts, 1532 and 1535. The balances for Accounts not proposed for clearance are in Table 2.

Table 2 – Accounts Not Proposed for Clearance

Account Description	Account Number	Principal Amounts as of December 31, 2010	Carrying Charges to December 31, 2010	Carrying Charges Projected to December 31, 2011	Balance
Smart Meter Capital Variance Account (including recoveries from Smart Meter Adders)	1555	($14,612,787)			($14,612,787)
Smart Meter Capital Variance – subaccount stranded meters	1555	8,852,725			8,852,725
Smart Meter Operating Variance Account	1556	13,627,621	(114,808)	200,326	13,713,139
GEA-Renewable Connection OM&A Deferral Account	1532	197,472	767	2,903	201,142
GEA-Smart Grid OM&A Deferral Account	1535	92,621	555	1,362	94,537
Total[2]		$8,157,651	($113,486)	$204,590	$8,248,755

2.1.1 Smart Meters Variance Accounts

The variance account balances were completed by determining the revenue requirement for each year of Smart Meter costs and netting this with the amounts collected from customers in the same period from the Smart Meter Rate Adders approved from 2006 to

[1] EDDVAR Report, Page 6.
[2] Totals do not equal due to rounding.

2010. Costs to April 30, 2007 were adjusted to the costs from the Board's Decision for the Smart Meter combined proceeding under EB-2007-0063/E2007-0544. Return on capital (interest and equity), stranded meter costs and amounts collected from customers from the Board-approved Smart Meter Rate Adders were recorded in Account 1555. Operating, Maintenance and Administration costs ("OM&A"), amortization, PILs and carrying charges were recorded in Account 1556.

Based on Hydro Ottawa's actual Smart Meter costs, the balances at December 31, 2010 for Account 1555 is a credit of $5,760,063 and for Account 1556 is a debit of $13,512,813, for a total between the two accounts of $7,752,750. Without the stranded meter costs, the balance at December 31, 2010 for the two accounts would be a credit of $1,099,974. Carrying costs to December 31, 2011 were then projected.

Hydro Ottawa is not proposing to clear the balances in Account 1555 and 1556 at this time. As part of Hydro Ottawa's 2011 EDR, EB-2010-0326, a new Smart Meter Rate Adder of $1.42 per meter was approved for a twelve month period, ending April 30, 2012. As Hydro Ottawa is applying for new rates as of January 1, 2012 no further disposition through a rate rider is being requested at this time. Final disposition of the account balances would occur after 2011, when the Smart Meter program has concluded.

Although Hydro Ottawa is not seeking to clear the variance balances in Accounts 1555 and 1556 as part of this proceeding, it is asking the Board to determine that its spending for the Smart Meter program to the end of 2010 is prudent. Hydro Ottawa is proposing to include all of the Smart Meter capital additions to the end of 2010 into its 2012 rate base. Details of this are discussed in Exhibit I2-1-1.

2.1.2 Renewable Connection and Smart Grid Variance Accounts

Renewable Connection and Smart Grid Variance Accounts are still ongoing. As a result, Hydro Ottawa is not requesting to clear these balances. Please refer to Exhibit B1-2-2 for more detail on Hydro Ottawa's Green Energy Act Plan.

3.0 DETERMINATION OF RATE RIDERS FOR RECOVERY

Table 3 shows the proposed rate riders to clear the balances shown in Table 1. The worksheet for determining the rate riders is included as Attachment AR - Deferral and Variance Account Recovery Riders. This Attachment shows the allocation of the variance and deferral accounts to each customer class. Hydro Ottawa proposes that the same allocators be used for the accounts that were approved for Hydro Ottawa's 2008 EDR Application. These are consistent with the Board's EDDVAR Report.

As previously approved, Hydro Ottawa has used customer numbers (as opposed to number of connections) as the basis for allocating RCVA amounts to the street lighting, unmetered scattered loads ("USL") and sentinel lighting customer classes. For sentinel lights, the customer number was set at one to provide a reasonable allocation.

As noted in Section 2.0, there will be two sets of rate riders. The first, Rate Rider #1, applies to all customer classes. The second, Rate Rider #2, applies only to non-RPP customers.

For Rate Rider #1, rate riders for the Residential, General Service < 50 kW and USL classes are determined by dividing the amount allocated to each class by the 2012 forecasted annual kWhs for that class. For the remaining customer classes, the 2012 forecasted annual kWs were used to determine the rate rider. Rate Rider #1 will be presented on the customer bill as part of the variable distribution charge for each class.

Rate Rider #2 is determined by dividing the total balance to be recovered for the global adjustment variance by the forecasted loss-adjusted kWh for non-RPP customers in 2012. Hydro Ottawa proposes to apply Rate Rider #2 on a per kWh basis, loss adjusted, for all non-RPP customers, the same way the monthly Global Adjustment is charged. Rate Rider #2 would be presented as a separate line item on the bill, consistent with EB-2009-0405 Decision for Enersource Hydro Mississauga

("Enersource")[1]. It is proposed that this rate rider would apply on a prospective basis to non-RPP customers, i.e. the non-RPP customers in 2012. It is not possible to apply this to non-RPP customers on a retrospective basis as customers change throughout the year and come on and off the regulated price plan at different times.

The allocation to customer classes and development of both Rate Rider #1 and Rate Rider #2 are shown in Attachment AR.

Table 3 - Proposed Rate Schedule
Rate Rider for Disposition of Deferral and Variance Accounts
Effective January 1, 2012 to December 31, 2012

All Customers Deferral Variance Account Disposition Rate Rider	Variable Distribution Rate	Rate Rider #1
Residential Service	(per kWh)	-$0.0024
General Service<50 kW	(per kWh)	-$0.0026
General Service > 50 kW <1500 kW	(per kW)	-$1.1326
General Service > 1500 kW < 5000 kW	(per kW)	-$1.3417
Large User	(per kW)	-$1.5681
Street Lighting	(per kW)	-$0.9176
Unmetered Scattered Load	(per kWh)	-$0.0027
Sentinel Lighting	(per kW)	-$0.9720

Non Regulated Price Plan (RPP) Customers only Global Adjustment Sub-Account Disposition Rate Rider	Provincial Benefit	Rate Rider #2
Non-RPP Customers	(per kWh) loss adjusted	$0.0024

4.0 IMPLEMENTATION

Hydro Ottawa requests that the rate order from the Board set out rate riders to be effective for a period of one year from January 1, 2012 to December 31, 2012. This would include a Deferral Variance Account Disposition Rider (Rate Rider #1) for all

[1] EB-2009-0405 Page 8 "Accordingly, in a manner consistent with subsection 3(4)(3) of the Regulation 429/04 of the Electricity Act, 1998, the Board directs Enersource to ensure the rate rider necessary to dispose of the global adjustment sub-account balance over the next two years is clearly identified as a separate line on the customer's bill."

customers and a Global Adjustment Sub-Account Disposition Rate Rider (Rate Rider #2) only for non-RPP customers. Hydro Ottawa would record and dispose of Rate Rider #1 and Rate rider #2 separately.

In making this proposal, Hydro Ottawa considered both the bill impacts to customers and the impact on the company's cash flow. For the majority of customers, the net of the rate riders would be a credit, for residential non-RPP customers the net of the two rate riders would be charge. While the amount is material, paying this to customers over 12 months is manageable by the company.

For the non-RPP customers, the impact of the Global Adjustment Sub-Account Disposition Rate Rider will be offset by the Deferral Variance Account Disposition Rider. In determining if a one year recovery was reasonable, Hydro Ottawa reviewed the EB-2009-0405 Decision for Enersource. In that Decision, the Board approved a recovery of the global adjustment variance over a two-year period; however, the magnitude of Enersource's balance was such that a two-year recovery still resulted in a higher rate rider than being proposed by Hydro Ottawa to recover its balance over one year.[1]

5.0 BILL IMPACTS

The impact of these proposed rate riders on the total bill of typical Residential and General Service < 50 kW customers are shown in Table 4.

Table 4 – Bill Impacts

Class	RPP	Non RPP (both rate riders combined)
Residential (800 kWh per month)	-1.9%	+0.7%
General Service < 50 kW (2000 kWh per month)	-2.2%	-0.2%

[1] EB-2009-0405, Page Tariff of Rates and Charges Page 3 of 4 show the approved rate rider for Enersource of $0.0039 per kWh. Hydro Ottawa, per Table 3, is proposing a rate of $0.0024 per kWh.

SHEET 1 - December 31, 2010 Variance and Deferral Account Balances to be Cleared

Account Description	Account Number	Principal Balance	Interest to	Balance at	Principal Additions	Interest Additions	Balance at	Total Approved	Principal Additions	Interest Additions	Balance at
		Oct 31-07	Oct 31-07	Oct 31-07	Nov 1-07 to Dec 31-07	Nov 1-07 to Dec 31-07	Dec 31-07	By OEB	Jan 1-08 to Dec 31-08	Jan 1-08 to Dec 31-08	Dec 31-08
		A	B = A x Interest Rate		D	C = A x Interest Rate	G = A+B+C+D+E+F	I	M	N	O = D+E+F+K+L+M+N
Retail Settlement Variance Accounts											
RSVA - Wholesale Market Service Charge	1580	-13,552,824	-163,560	-13,716,384	-744,562	-120,530	-14,581,475	-14,061,829	-4,791,023	-332,612	-5,643,281
RSVA - One-time Wholesale Market Service	1582	947,804	70,626	1,018,430	27,697	8,193	1,054,320	1,042,588	220,753	19,954	252,438
RSVA - Retail Transmission Network Charge	1584	3,495,962	198,077	3,694,038	-907,447	27,858	2,814,449	3,783,146	-3,920,702	-61,868	-4,951,267
RSVA - Retail Transmission Connection Charge	1586	-4,454,219	-647,138	-5,101,357	-277,960	-39,056	-5,418,372	-5,214,889	-2,761,549	-120,350	-3,085,381
RSVA - Power - Commodity Only	1588	3,948,697	332,782	4,281,479	4,495,200	51,310	8,827,989	4,382,126	4,133,531	155,517	8,734,910
RSVA - Power - Global Adjustment sub	1588	4,072,535	-39,110	4,033,425	1,699,041	35,964	5,768,430	0	2,564,808	192,476	8,525,715
		-5,542,045	-248,323	-5,790,368	4,291,969	-36,261	-1,534,660	-10,068,857	-4,554,182	-146,882	3,833,133
Other Variance and Deferral Accounts											
Other Regulatory Assets	1508	2,438,187	235,449	2,673,636	0	20,944	2,694,581	2,736,126	0	39,421	-2,124
Retail Cost Variance Account - Retail	1518	-122,528	12,413	-110,115	-81,290	-1,060	-192,466	-113,256	-254,950	-9,346	-343,506
Retail Cost Variance Account - STR	1548	738,524	31,486	770,010	-17,133	6,490	759,367	788,938	395,536	17,716	383,681
Low Voltage Charges	1550	1,308,915	44,142	1,353,057	115,502	11,385	1,479,944	1,386,604	225,921	30,772	350,033
PILs and Tax Variance	1592	-2,781,219	-70,323	-2,851,542	-200,861	-24,330	-3,076,733	-2,922,823		-52,977	-206,887
Recovery of Regulatory Asset balances	1590	2,679,863	1,050,475	3,730,338	-1,520,220	18,774	2,228,891	0	-1,482,473	-11,890	734,528
Disposition of Account Balances Approved in 200	1595						0	7,330,663	4,879,976	-142,701	-2,593,388
		4,261,741	1,303,643	5,565,383	-1,704,002	32,203	3,893,583	9,206,251	3,764,011	-129,005	-1,677,662
Total		-1,280,304	1,055,320	-224,985	2,587,967	-4,058	2,358,924	-862,605	-790,171	-275,888	2,155,470

Account Description	Account Number	Total Approved	Principal Additions	Interest Additions	Balance at	Principal Additions	Interest Additions	Principal Balance at	Interest Balance at	Balance at
		By OEB	Jan 1-09 to Dec 31-09	Jan 1-09 to Dec 31-09	Dec 31-09	Jan 1-10 to Dec 31-10	Jan 1-10 to Dec 31-10	Dec 31-10	Dec 31-10	Dec 31-10
		I	M	N	O = D+E+F+K+L+M+N	P	Q	R = D+F+K+M+P	S = E+L+N+Q	T = R+S
Retail Settlement Variance Accounts										
RSVA - Wholesale Market Service Charge	1580		-2,615,936	-62,363	-8,321,580	-8,098,525	-104,549	-16,250,046	-274,609	-16,524,655
RSVA - One-time Wholesale Market Service	1582		-243,785	-3,972	4,681	0	37	4,664	54	4,718
RSVA - Retail Transmission Network Charge	1584		-799,298	-52,334	-5,802,899	392,976	-38,900	-5,234,471	-214,352	-5,448,823
RSVA - Retail Transmission Connection Charge	1586		-3,257,761	-40,319	-6,383,461	-2,755,674	-60,931	-9,052,943	-147,122	-9,200,066
RSVA - Power - Commodity Only	1588		-835,728	57,079	7,956,261	3,479,179	49,751	11,272,182	213,009	11,485,192
RSVA - Power - Global Adjustment sub	1588		8,318,310	110,317	16,954,342	-6,031,437	96,331	10,623,257	395,979	11,019,236
		0	565,801	8,409	4,407,343	-13,013,481	-58,261	-8,637,358	-27,041	-8,664,398
Other Variance and Deferral Accounts										
Other Regulatory Assets	1508		511,250	220	509,345	524,083	8,185	1,035,333	6,281	1,041,614
Retail Cost Variance Account - Retail	1518		-269,521	-4,695	-617,722	-188,350	-5,884	-794,111	-17,845	-811,955
Retail Cost Variance Account - STR	1548		402,518	5,605	791,803	551,064	8,070	1,331,985	18,952	1,350,937
Low Voltage Charges	1550		-806,430	1,244	-455,153	-1,144,417	-8,572	-1,609,424	1,282	-1,608,142
PILs and Tax Variance	1592			-2,271	-209,158		-1,606	-200,861	-9,902	-210,764
Recovery of Regulatory Asset balances	1590		-23,160	-3,748	707,621	-532,965	-4,642	-878,955	1,048,969	170,014
Disposition of Account Balances Approved in 200	1595		2,474,794	-19,916	-138,510	-37	-5,873	-734,320	589,899	-144,420
		0	2,289,451	-23,562	588,227	-790,621	-10,322	-1,850,351	1,637,636	-212,716
Total		0	2,855,252	-15,153	4,995,570	-13,804,102	-68,582	-10,487,709	1,610,595	-8,877,115

NAME OF UTILITY	Hydro Ottawa Limited	**LICENCE NU**	ED-2002-0556
NAME OF CONTACT		**DOCID NUMBER**	
E-mail Address			
VERSION NUMBER		**PHONE NUMBER**	
Date		**(extension)**	

Account Description	Account Number	Projected Interest on Dec 31-10 Principal Balance Jan 1-11 to Dec 31-11 U = Rx1.47%	Total Claim V = T+U
Retail Settlement Variance Accounts			
RSVA - Wholesale Market Service Charge	1580	-238,876	-16,763,531
RSVA - One-time Wholesale Market Service	1582	69	4,786
RSVA - Retail Transmission Network Charge	1584	-76,947	-5,525,770
RSVA - Retail Transmission Connection Charge	1586	-133,078	-9,333,144
RSVA - Power - Commodity Only	1588	165,701	11,650,893
RSVA - Power - Global Adjustment sub	1588	156,162	11,175,398
		-126,969	-8,791,368
Other Variance and Deferral Accounts			
Other Regulatory Assets	1508	15,219	1,056,833
Retail Cost Variance Account - Retail	1518	-11,673	-823,629
Retail Cost Variance Account - STR	1548	19,580	1,370,517
Low Voltage Charges	1550	-23,659	-1,631,800
PILs and Tax Variance	1592	-2,953	-213,716
Recovery of Regulatory Asset balances	1590	-12,921	157,093
Disposition of Account Balances Approved in 200	1595	-10,794	-155,215
		-27,200	-239,916
Total		-154,169	-9,031,284

2012 Data By Class	2012 Forecast kW	2012 Forecast kWhs Total	2012 Forecast kWhs non RPP	2012 Average Cust. Num.'s	2012 Forecast Dx Throughput Revenue
RESIDENTIAL CLASS		2,267,464,056	230,613,730	282,648	$84,805,052
GENERAL SERVICE <50 kW CLASS		760,702,061	116,252,787	23,636	$20,400,686
GENERAL SERVICE >50 kW < 1500 kW	7,383,308	3,007,654,555	2,696,174,223	3,315	$36,205,638
GENERAL SERVICE >1500 kW	1,719,678	827,861,363	827,861,363	67	$9,203,006
LARGE USER CLASS	1,187,623	665,596,440	665,596,440	12	$6,045,598
SMALL SCATTERED LOADS		17,184,348	0	126	$551,395
SENTINEL LIGHTS	221	79,553	0	1	$1,848
STREET LIGHTING	121,500	40,737,130	40,737,130	8	$835,792
Totals	10,412,330	7,587,279,507	###########	309,813	$158,049,016

Allocators	kW	kWhs Total	kWhs non RPP	Cust. Num.'s	Dx Revenue
RESIDENTIAL CLASS	0.0%	29.9%	5.0%	91.2%	53.7%
GENERAL SERVICE <50 kW CLASS	0.0%	10.0%	2.5%	7.6%	12.9%
GENERAL SERVICE >50 kW < 1500 kW	70.9%	39.6%	58.9%	1.1%	22.9%
GENERAL SERVICE >1500 kW	16.5%	10.9%	18.1%	0.0%	5.8%
LARGE USER CLASS	11.4%	8.8%	14.5%	0.0%	3.8%
SMALL SCATTERED LOADS	0.0%	0.2%	0.0%	0.0%	0.3%
SENTINEL LIGHTS	0.0%	0.0%	0.9%	0.0%	0.0%
STREET LIGHTING	1.2%	0.5%		0.0%	0.5%
Totals	100%	100%	100%	100%	100%

Sheet 2 - Rate Riders Calculation

NAME OF UTILITY	Hydro Ottawa Limited	**LICENCE NUMBER**	ED-2002-0556
NAME OF CONTACT		**DOCID NUMBER**	
E-mail Address			
VERSION NUMBER		**PHONE NUMBER**	
Date		**(extension)**	

Regulatory Asset Accounts:	**Amount**	**ALLOCATOR**	**Residential**	**GS < 50 KW**	**GS > 50 < 1500**	**GS > 1500**	**Large Users**	**Small Scattered Load**	**Sentinel Lighting**	**Street Lighting**	**Total**
RSVA - Wholesale Market Service Charge	$ (16,763,531)	kWh	$ (5,009,793)	$ (1,680,715)	$ (6,645,189)	$ (1,829,098)	$ (1,470,586)	$ (37,968)	$ (176)	$ (90,006)	$ (16,763,531)
RSVA - One-time Wholesale Market Service	$ 4,786	kWh	$ 1,430	$ 480	$ 1,897	$ 522	$ 420	$ 11	$ 0	$ 26	$ 4,786
RSVA - Retail Transmission Network Charge	$ (5,525,770)	kWh	$ (1,651,380)	$ (554,015)	$ (2,190,457)	$ (602,926)	$ (484,750)	$ (12,515)	$ (58)	$ (29,669)	$ (5,525,770)
RSVA - Retail Transmission Connection Charge	$ (9,333,144)	kWh	$ (2,789,217)	$ (935,743)	$ (3,699,728)	$ (1,018,356)	$ (818,753)	$ (21,139)	$ (98)	$ (50,111)	$ (9,333,144)
RSVA - Power - Commodity Only	$ 11,650,893	kWh	$ 3,481,878	$ 1,168,121	$ 4,618,501	$ 1,271,249	$ 1,022,078	$ 26,388	$ 122	$ 62,555	$ 11,650,893
RSVA - Power - Global Adjustment sub	$ 11,175,398	kWh non RPP	$ 563,047	$ 283,833	$ 6,582,755	$ 2,021,237	$ 1,625,065	$ -	$ 99,460		$ 11,175,398
Subtotal - RSVA	$ (8,791,368)		$ (5,404,035)	$ (1,718,038)	$ (1,332,221)	$ (157,371)	$ (126,526)	$ (45,223)	$ 99,251	$ (107,204)	$ (8,791,368)
Other Regulatory Assets - Account 1508 (1)		Dx Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Regulatory Assets - Account 1508 (2)		Dx Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Regulatory Assets - Account 1508 (3)	$ 1,056,833	Dx Revenue	$ 567,070	$ 136,414	$ 242,098	$ 61,538	$ 40,425	$ 3,687	$ 12	$ 5,589	$ 1,056,833
Retail Cost Variance Account - Acct 1518	$ (823,629)	# of Customers	$ (751,412)	$ (62,836)	$ (8,813)	$ (178)	$ (32)	$ (335)	$ (3)	$ (21)	$ (823,629)
Retail Cost Variance Account (STR) Acct 1548	$ 1,370,517	# of Customers	$ 1,250,348	$ 104,558	$ 14,665	$ 296	$ 53	$ 557	$ 4	$ 35	$ 1,370,517
Miscellaneous Deferred Debits		# of Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Low Voltage Charges	$ (1,631,800)	kWh	$ (487,665)	$ (163,605)	$ (646,858)	$ (178,049)	$ (143,150)	$ (3,696)	$ (17)	$ (8,761)	$ (1,631,800)
PILs	$ (213,716)	Dx Revenue	$ (114,675)	$ (27,586)	$ (48,958)	$ (12,444)	$ (8,175)	$ (746)	$ (2)	$ (1,130)	$ (213,716)
Recovery of Regulatory Asset balances	$ 157,093	kWh	$ 46,947	$ 15,750	$ 62,273	$ 17,141	$ 13,781	$ 356	$ 2	$ 843	$ 157,093
Disposition of Account Balances Approved in 2008	$ (155,215)	kWh	$ (46,386)	$ (15,562)	$ (61,528)	$ (16,936)	$ (13,616)	$ (352)	$ (2)	$ (833)	$ (155,215)
Subtotal - Non RSVA	$ (239,916)		$ 464,228	$ (12,865)	$ (447,121)	$ (128,632)	$ (110,714)	$ (528)	$ (5)	$ (4,279)	$ (239,916)
Total to be Recovered	$ (9,031,284)		$ (4,939,807)	$ (1,730,904)	$ (1,779,343)	$ (286,003)	$ (237,240)	$ (45,750)	$ 99,246	$ (111,483)	$ (9,031,284)
Balance to be collected or refunded per year All	$ (20,206,681)		$ (5,502,855)	$ (2,014,737)	$ (8,362,097)	$ (2,307,240)	$ (1,862,304)	$ (45,750)	$ (215)	$ (111,483)	$ (20,206,681)
Additional Balance to be collected from non RPP	$ 11,175,398		$ 563,047	$ 283,833	$ 6,582,755	$ 2,021,237	$ 1,625,065	$ -	$ 99,460		$ 11,175,398

Class	**Residential**	**GS < 50 KW**	**GS > 50 < 1500**	**GS > 1500**	**Large Users**	**Small Scattered Load**	**Sentinel Lighting**	**Street Lighting**
Recovery Rate Riders All	-0.0024	-0.0026	-1.1326	-1.3417	-1.5681	-0.0027	-0.9720	-0.9176
Billing Determinants	kWh	kWh	kW	kW	kW	kWh	kW	kW
Recovery Rate Riders Global Adjustment non RPP	0.0024	0.0024	0.0024	0.0024	0.0024		0.0024	
Billing Determinants	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh

NEW PROPOSED ACCOUNTS FOR TEST YEAR

1.0 APPROVAL FOR NEW DEFERRAL AND VARIANCE ACCOUNTS

Hydro Ottawa Limited ("Hydro Ottawa") is seeking the Ontario Energy Board's (the "Board") approval for two new variance subaccounts as part of this application.

1.1 Account 1595 Sub-Accounts Disposition of December 31, 2010 Balances

As described in Exhibit I1-1-2, Hydro Ottawa is seeking approval to clear balances accumulated in deferral and variance accounts to December 31, 2010. Therefore, Hydro Ottawa is also seeking approval to set up two new sub-accounts to Account 1595 to record the disposition and recoveries. One of the sub-accounts would be for the recovery of the Global Adjustment account and the other would be for the return of the other deferral and variance accounts. Upon approval of the disposition by the Board, Hydro Ottawa would transfer the approved amounts from the individual deferral and variance accounts to the sub accounts of Account 1595. Amounts billed or credited through the rate riders would then be recorded as offsetting entries.

SMART METERS

1.0 SMART METER INVESTMENT PLAN

Hydro Ottawa Limited's ("Hydro Ottawa") implementation of the Province's Smart Meter Initiative ("SMI") is on track to be completed by the end of 2011. As of December 31, 2010, 272,447 Residential, 22,963 General Service < 50 kW, 2,739 meters for demand customers and 1,033 collectors have been installed. Table 1 illustrates the actual deployment results from 2006 to 2010.

Table 1 – Number of Meters Installed Each Calendar Year

	Customers at Dec. 31, 2010 with Smart Meters	2006 # meters Actual	2007 # meters Actual	2008 # meters Actual	2009 # meters Actual	2010 # meters Actual	Total
Residential	272,907	96,570	70,694	73,798	26,454	4,931	272,447
G.S.<50kW	23,044	765	5,606	10,269	5,053	1,270	22,963
Demand Customers	3,231	235	137	894	775	698	2,739
Collectors[1]		58	327	343	174	131	1,033
TOTAL	299,182	97,628	76,764	85,304	32,456	7,030	299,182

At the end of 2010, 99.3% of meters have been deployed to Residential and General Service < 50 kW customers. 34,973 of smart meters, 11.8%, were registered with the provincial meter data management and repository ("MDM/R") and 30,371 customers, 10.2% of customers with smart meters, were being billed time-of-use ("TOU") rates. By the end of 2011 Hydro Ottawa will have completed the Smart Meter program. Ongoing expenditures for 2012 metering will be treated as part of normal business and are shown in Exhibit B5-4-1.

[1] Collectors are essentially specialty meters that meter an individual premise and also collect meter data from surrounding meters. They are deployed on all classes of customers. Previously, Hydro Ottawa has reported the collectors as part of the meters deployed by class. However, the Board has previously requested that collectors be shown separately due to their higher unit costs. Therefore, for this Exhibit, Hydro Ottawa has shown the collectors as a separate grouping.

Hydro Ottawa is applying to include all of its Smart Meter capital additions from 2006 to 2010 into its 2012 rate base. The capital additions from 2006 to April 30, 2007 were included in the 2008 rate base as approved in the Smart Meter Proceeding (EB-2007-0063/EB-2007-0748) ("Smart Meter Proceeding") Decision issued August 8, 2007.

2.0 CAPITAL ADDITIONS[1]

2.1 Overall Capital

Table 2 provides the 2006 to 2010 Actual capital additions for Smart Meters.

Table 2 – Capital Additions by Calendar Year ($000)

	2006 Actual[2]	2007 Actual	2008 Board Approved[3]	2008 Actual	2009 Actual	2010 Actual	Total
Total	$16,430	$11,390	$9,684	$14,572	$7,106	$5,990	$55,488

Hydro Ottawa's plan has been to complete the mass deployment of meters first in areas in which meters were predominately outside, easy to access and with few modifications required. The capital expenditures are higher in the first three years of the implementation during this mass deployment due to the quantity of meters installed. Most installations were completed by a contractor in this period. In 2007, fewer meter installations were completed than originally planned as Hydro Ottawa refined its installation practices for older parts of the city and changed installation contractors (see Section 2.3). Therefore, in 2008 the capital spending was higher than budgeted to bring the meter installations back on track. This had the benefit of smoothing the spending

[1] Capital additions reflect the capitalization of the asset and therefore are capital expenditures adjusted by the year over year changes in construction work in progress.

[2] As part of the Smart Meter Proceeding, the Board determined that smart meter credits of $2,896,862 earned through 2006 meter purchased should be recorded as an offset to the 2006 capital even though the credits were not used until 2007. These capital additions do not reflect this adjustment in order to reconcile the numbers to Hydro Ottawa's financial system; however, in calculating the balance in account 1555, this adjustment has been done.

[3] This was included in the 2008 Smart Meter rate adder.

between 2007 and 2008. The Smart Meter variance accounts track any differences between budgeted and actual spending.

In 2009, 2010 and 2011, the focus of the program was on the deployment of meters to locations that could not be accessed during the mass deployment, usually through pre-arranged appointments. The pace of implementation has therefore slowed, and unit costs of installation have increased as work proceeds on meters that are difficult to access.

The 2010 capital additions include $3,512,363 related to the integration to the provincial MDM/R. This included $2,073,489 of capital expenditures that occurred in prior years, but the assets were not capitalized until 2010, such as systems work for Hydro Ottawa's Advanced Metering Infrastructure management tool ("AMI MT") as well as other system changes for integration to the provincial MDM/R. The AMI MT converts the metering data into one of the formats accepted by the provincial MDM/R and is a quality assurance tool to identify and manage exception reporting for the meter data and to track and respond to any meter errors. Hydro Ottawa has also built interfaces between its TOU systems and the MDM/R using Oracle Data Integrator ("ODI") and made investments for a storage area network ("SAN") for data storage. The AMI MT, ODI and SAN are essential tools in managing the volume of information from the field. Hydro Ottawa's systems do not duplicate the functions of the provincial MDM/R. Hydro Ottawa relies on the provincial MDM/R for producing bills using TOU rates.

2.2 Unit Costs

Table 3 shows the per-unit costs for meters, installation and overall for each year in the categories used in the Smart Meter Proceeding.

Table 3 – Per Unit Costs

Advanced Metering Collection Device Residential and General Service < 50kW						
Costs	**2006**	**2007**	**2008**	**2009**	**2010**	**Total**
Smart Meters	13,674,584	7,610,831	9,294,436	3,583,103	808,533	34,971,488
Unit Cost of Meters	140	100	111	114	130	118
Installation	1,716,248	2,768,647	3,359,604	2,750,851	753,115	11,348,465
Unit Cost of Installation	18	36	40	87	121	38
Total Capital Cost Installed Meter	15,390,832	10,379,478	12,654,040	6,333,955	1,561,648	46,319,953
Unit Cost Installed Meter	158	136	151	201	252	157
Work Force Management	838,597	9,112				847,709
Total Capital Costs	16,229,430	10,388,590	12,654,040	6,333,955	1,561,648	47,167,663

Advanced Metering Regional Collector						
Costs	**2006**	**2007**	**2008**	**2009**	**2010**	**Total**
Collectors	53,473	384,929	302,372	152,591	126,137	1,019,502
Unit Cost of Collector	922	1,177	882	877	963	987
Installation	12,133	43,599	56,272	21,200	111,316	244,520
Unit Cost of Installation	209	133	164	122	850	237
Total Capital Costs Installed Collectors	65,606	428,528	358,645	173,790	237,453	1,264,022

Advanced Metering Control Computer[1]						
Costs	**2006**	**2007**	**2008**	**2009**	**2010**	**Total**
Computer Hardware		53,634	5,138	0	666,387	725,159
Computer Software		79,986	0	0	0	79,986
Computer Software Licence and Installation		319,638	982,788	113,462	3,033,355	4,449,243
Total Capital Costs		453,258	987,925	113,462	3,699,743	5,254,388

AMCD Demand Customers						
Costs	**2006**	**2007**	**2008**	**2009**	**2010**	**Total**
Smart Meters	135,045	88,904	431,935	341,064	315,379	1,312,327
Unit Cost of Meters	575	649	483	440	452	479
Installation		30,281	139,932	143,571	175,687	489,471
Unit Cost of Installation		221	157	185	252	179
Total Capital Costs Installed Meter	135,045	119,185	571,867	484,635	491,065	1,801,797
Total Unit Cost Installed Meter	575	870	640	625	704	658

Total Capital	16,430,082	11,389,561	14,572,477	7,105,842	5,989,909	55,487,870

Included within the Residential and General Service < 50kW category are variety of different meter types. Most of the meters are the standard single phase meters. Some residential premises have 400A services and therefore require more expensive meters. Some apartment buildings have 120V/208V services requiring specialized meters. Given Hydro Ottawa's large service area (1,104 square kilometres), some premises are

[1] As noted previously, the capital additions for 2010 are almost exclusively related to capital expenditures in prior years for assets not yet capitalized (and therefore were in construction work in progress until 2010).

located in remote areas requiring meters with antennae, at an additional cost. For General Service < 50kW customers, many have three phase electrical services requiring the installation of a meter that is capable of reading demand, even though the demand reading is not required. The per-unit cost of meters can therefore increase or decrease depending on the quantity of the different kind of meters being installed. In initial phases of the project, a large percentage of Hydro Ottawa's installations were the simpler less expensive meters. Now at the end of the project, the more complicated metering configurations represent a higher percentage of the total work to be done.

During 2006, 2007 and 2008, most of the residential installations were being completed by a contractor as part of the mass deployment. With the mass deployment now completed, the remaining installations are being completed by Hydro Ottawa staff due to their complicated nature or difficulties in gaining access. Hydro Ottawa has always indicated that the unit cost of installations would increase as the project continued after the easier installations had been completed.

Due to performance issues with the collector meters, Hydro Ottawa replaced the majority of collector meters in 2010 with an updated version. The remaining collectors were replaced by the end of the second quarter in 2011. The vendor replaced the collector meters without cost. As a result, the per meter costs of the collectors in 2010 remained at a similar level to 2009 while the installation costs are much higher. However, calculating the installation costs of only newly installed collectors, the per unit cost would decrease to $235.26, which is more in line with the 2009 per meter installation cost.

2.3 Procurement

As part of the Smart Meter Proceeding, Hydro Ottawa filed details of its procurement process for the selection of Elster EnergyAxis for its AMI. Hydro Ottawa has continued to use Elster meters throughout the project. Hydro Ottawa worked on joint procurement with other members of the Coalition of Large Distributors (Toronto Hydro Electric System Limited ("THESL"), Enersource Hydro Mississauga, Horizon Utilities, Veridian

Connections and PowerStream). All but PowerStream selected Elster for their AMI. The Ontario Energy Board (the "Board") deemed that this procurement process was prudent.

In 2008, THESL issued a new request for proposal ("RFP") for metering. From this RFP, THESL obtained a new and reduced per unit pricing arrangement from Elster. Elster agreed to provide this same pricing arrangement to Hydro Ottawa. This is the basis for Hydro Ottawa's procurement in 2008, 2009, and 2010.

As part of the Smart Meter Proceeding, Hydro Ottawa also provided details of its procurement process to select an installation vendor. The Board also found this process to be prudent. In 2007, Hydro Ottawa's installation vendor indicated that they could no longer continue with the contract at the existing pricing. At that time, based on a number of considerations, Hydro Ottawa changed vendors to Honeywell Utility Solutions, the qualified vendor with the next lowest pricing from the initial RFP. This vendor provided services through the remainder of 2007 until the end of 2009.

3.0 COST BEYOND MINIMUM FUNCTIONALITY

Included in the total project spending are installations for customers with demand. As part of the Smart Meter Proceeding, the Board determined that Hydro Ottawa's installation of 328 commercial demand meters to April 30, 2007 was prudent. Hydro Ottawa has continued the installation of commercial demand meters and by the end of 2010 has installed 2,739 meters. Details of the costs of these installations are shown in Table 3 under AMCD Demand Customers and have been included in the total Smart Meter project cost.

Hydro Ottawa has installed a number of Smart Meters with the additional functionality of remote disconnection. The decision to install this functionality is based on an internal consideration of the cost/benefit. As such, Hydro Ottawa has not included this cost as part of the Smart Meter program. The total costs to date for Smart Meters with remote disconnects is $404,500.

4.0 OPERATIONS, MAINTENANCE AND ADMINISTRATION ("OM&A")

In 2010, Hydro Ottawa started focusing on the transition to TOU billing. This is an extremely significant change for customers and the employees charged with supporting the 'meter to cash' and customer functions. As such, additional resources and effort have been assigned to manage this change. In addition, operating and maintaining the AMI is a new accountability. New skills and resources are required to ensure the accuracy and timeliness of the daily collection of over seven million meter readings and to manage effective interactions between Hydro Ottawa's AMI, Customer Information System ("CIS") and the provincial MDM/R.

Table 4 summarizes the OM&A costs for the project from 2007 to 2010 (Hydro Ottawa did not record any OM&A costs in 2006). The OM&A account grouping is shown in brackets for each cost.

Table 4 – Operating Maintenance and Administration ("OM&A")[1]

Costs	2007 Actual	2008 Board Approved	2008 Actual	2009	2010	Total
Labour and benefits (O&M)	188,025	274,838	102,745	251,255	445,144	987,169
Outside Services (O&M)	0		76,975	193,454	46,042	316,472
Training / Change Management Cost (Administration)	2,535		7,892	97,127	2,132	109,686
Miscellaneous Administration (Administration)	82,144	10,620	29,741	45,689	10,757	168,331
Telephony / Data Communications (O&M)	201,153	199,560	368,440	356,565	409,354	1,335,513
Customer Communications (Administration)	54,995	200,000	53,138	4,893	139,701	252,727
IT maintenance contracts/software (Administration)	74,298	55,000	76,680	180,787	637,760	969,524
Total Operating Costs	603,150	740,018	715,611	1,129,772	1,690,890	4,139,423

Hydro Ottawa's actual OM&A spending for 2008 was very close to the amount included in Hydro Ottawa's 2008 Electricity Distribution Rate ("EDR") Application. The labour

[1] Totals do not equal due to rounding.

category has now been broken down to reflect outside services including contract employees. Included within outside services are costs for repairing customer-owned property as a result of meter deployment. The amount for this work was less than $100k each year. In 2009, Hydro Ottawa began developing comprehensive plans for the roll out of TOU rates. Additional staff, both permanent and on contract, was added to support the initiative. The volume of data being managed increased significantly as more meters were converted and additional staff was required to manage and analyze the data.

In 2010, the activity related to customer communications increased significantly over 2009. In late 2009, Hydro Ottawa formed a dedicated team for change management to document process changes and identify impacts, develop and implement training, communicate to staff and ensure external communications are coordinated with the roll out. An overall customer communications plan has been developed including materials such as a welcome package to TOU rates. The welcome package directs customers to the web site developed as part of this project that will assist customers in understanding their bill and reviewing their consumption. These costs will increase as TOU rates roll out to all customers.

Starting in 2009 and increasing in 2010 are the costs of information technology maintenance contracts including new Oracle software required for TOU, web services support, contracts with IBM for supporting integration to Hydro Ottawa's CIS, support for an upgrade to Hydro Ottawa's settlement system (Lodestar) and a support contract for the Elster system.

Hydro Ottawa continues to use the Smart Meter variance accounts to track differences between actual and forecast amounts, with accrued interest.

5.0 2012 METERING

Hydro Ottawa considers the Smart Meter program substantively complete. Therefore all 2012 costs have been included as part of regular business. For example, a discussion of 2012 capital expenditures for metering can be found in Exhibit B5-4-1, Section 4.4.

6.0 VARIANCE ACCOUNTS 1555 and 1556

6.1 Determination Balances

As discussed in Exhibit I1-1-2, Hydro Ottawa has determined the balances in Accounts 1555 and 1556 by calculating the revenue requirement for each year resulting from the Smart Meter spending and netting this with the amounts collected from customers from the Smart Meter Rate Adders. A sub-Account of 1555 is also used to record stranded meter costs as discussed in Section 6.2 below.

The total balance in Accounts 1555 and 1556 at December 31, 2010, excluding stranded meters, was a credit of $1,099,974. Table 5 shows the details for these balances. Hydro Ottawa recorded the return on capital net of the recoveries from customers in Account 1555 and the OM&A, depreciation expense, PILs and carrying charges in Account 1556. Hydro Ottawa is not seeking to clear these balances at this time as explained in Exhibit I1-1-2 Section 2.1, but is seeking the Board's determination that the spending underpinning these balances has been prudent.

As noted in Table 5, as part of Hydro Ottawa's 2008 EDR Application, the Board approved the inclusion in the 2008 rate base of Hydro Ottawa's Smart Meter costs to April 30, 2007 of $15.7 million. As a result, the 2008 assets were reduced by that amount for the purposes of the revenue requirement calculation and the opening balance for 2008 was set to zero.

Table 5 – Calculation of Revenue Requirement[1]

Item	2006	2007	2008	2009	2010
Investment in Smart Meters	$13,533	$27,820	$42,392	$49,498	$55,487
Approved in EDR Rate Base to 2007/04/30			15,724	15,724	15,724
Smart Meters Investment not in rate base	13,533	27,820	26,668	33,773	39,763
Accumulated Amortization	465	402	1,819	4,011	6,894
Net Book Value	13,068	27,418	24,849	29,763	32,869
Average Net Book Value Investments not in rate base	6,534	20,243	12,424	27,306	31,316
Return on Rate base debt	206	617	579	856	985
Return on Rate base equity	235	705	634	941	1,081
Add: OM&A		603	716	1,130	1,691
Depreciation Expense	465	1,416	1,381	2,192	2,883
Carrying Charges		(17)	(65)	(21)	(12)
PILs	101	385	174	311	179
Revenue Requirement	1,007	3,710	3,419	5,410	6,807
Less: Funding collected in rates	1,011	4,482	4,651	5,292	6,016
Net Entry to 1555 and 1556	(4)	(772)	(1,232)	117	791
Closing Balance 1555 and 1555[2]					($1,100)

6.2 Stranded Meters

When a Smart Meter replaces a conventional meter that has not been fully amortized, the conventional meter becomes stranded. The Decision related to the Smart Meter Proceeding, issued August 8, 2007 states "The Board also accepts that stranded costs, properly calculated, are recoverable", and goes on to say, "Many of the utilities suggested that at the present time, the stranded costs associated with existing meters should stay in rate base. The Board accepts this proposition. Utilities can, if they choose, bring forward applications for the recovery of stranded costs in their 2008 rates".[3]

[1] Totals do not equal due to rounding.
[2] Not including stranded meters
[3] Pages 15 and 16, Decision with Reason, Smart Meter Proceeding, August 8, 2007

As part of the 2008 EDR Application, the Board approved the amortization of these stranded meters over a six year period. Table 6 shows the yearly disposal of meters, proceeds on sale of meters, and the recovery from amortization. As part of this application, Hydro Ottawa is proposing to amortize the remaining balance over the period ending December 31, 2013.

Table 6 – Stranded Meters ($000)[1]

Year Meters Removed	Gross Asset	Accumulated Amortization	Net Asset	Proceeds	Contributed Capital	Recovery	Balance
2006	$12,031	($7,161)	$4,870	($93)	-	-	$4,777
2007	9,567	(4,531)	5,036	(54)	-	(623)	9,136
2008	19,021	(11,689)	7,332	(72)	(1,419)	(2,026)	12,951
2009	4,549	(2,695)	1,854	(8)	-	(3,039)	11,758
2010	380	(242)	139	(6)	-	(3,039)	8,853
TOTAL	$45,548	($26,318)	$19,231	($233)	($1,419)	($8,726)	

Since 2007, when the initial gross asset for stranded meters was assessed, there has been further refinement of the cost pool that represents stranded meters. The meter asset pool initially contained wholesale meters, interval meters and conventional meters that had to be separated. The refinements have resulted in a small change to the allocation between the three classes of meter assets. The accumulated amortization has also been updated to reflect the actual schedule of meter removals. As discussed in Section 2.1, Hydro Ottawa installed fewer meters in 2007, and more in 2008, than originally planned. As a result, there was additional amortization accumulated to the meter pool before the meters were removed so that the net stranded asset is approximately $1M lower than initially forecast in 2007. By the end of 2011, essentially all conventional meters will have been removed and recorded as a stranded asset and therefore the final balance remaining to be recovered from 2012 to 2013 can be more accurately forecasted.

[1] Totals do not equal due to rounding.

7.0 FILING REQUIREMENTS

As required by the Filing Requirements for Transmission and Distribution Rate Applications, Chapter 2, Table 7 provides details of Hydro Ottawa's Smart Meter activities in the format set out in Appendix 2-S.

Table 7 - Smart Meter Activity

Year	Smart Meters Installed				Accumulated Percentage of applicable customers converted (%)	Account 1555		Account 1556
	Residential	GS < 50 kW	Collectors[1]	Demand Customer		Funding Adder Revenues Collected	Capital Additions[2]	Operating Expenses
2006	96,570	765	58	235	32.7%	$1,010,867	$16,430,082	$0
2007	70,694	5,606	327	137	25.8%	4,481,727	11,389,561	603,150
2008	73,798	10,269	343	894	28.3%	4,651,361	14,572,477	715,611
2009	26,454	5,053	174	775	10.6%	5,292,458	7,105,842	1,129,772
2010	4,931	1,270	131	698	2.1%	6,015,621	5,989,387	1,690,890
Total	272,447	22,963	1,033	2,739	99.5%	$21,452,034[3]	$55,487,348	$4,139,423

[1] With the Elster AMI, collectors are deployed throughout the city in place of meters at specific customers. Therefore to reflect the true number of customers that have been converted, collectors must be considered like a meter.

[2] Hydro Ottawa has expressed this as capital additions instead of capital expenditures because that is how entries to Account 1555 were determined. Capital additions are net of construction work in progress and therefore reflect an asset that is used and useful. In July 2007, meters were received at no cost. As determined by the Board, for the purposes of determining the balance in 1555 to be cleared, meter credits of $2,896,862 were credited to 2006 and debited to 2007. This does not affect the overall cost of the program, only the timing of the costs.

[3] Total does not equal due to rounding.

LOST REVENUE ADJUSTMENT MECHANISM ("LRAM")

1.0 INTRODUCTION

On May 31, 2004, the Ministry of Energy granted approval to all electricity distributors in Ontario to apply to the Ontario Energy Board (the "Board") for adjustments to their 2005 distribution rates that would enable them to recover the 3rd tranche of their incremental market adjusted revenue requirement, on the condition that the funds be reinvested in Conservation and Demand Management ("CDM") programs. On February 3, 2005 Hydro Ottawa Limited ("Hydro Ottawa") received a Decision for its CDM plan of $9,279k, as submitted for the Board's review in the application dated November 4, 2004 and amended on December 6, 2004. The funds were to be spent by September 30, 2007.

On December 13, 2006, Hydro Ottawa received approval to reallocate part of its budget between program areas and was granted an extension of time to September 30, 2008 to spend the funds approved for the Commercial, Industrial & Institutional (>50kW) programs. On September 26, 2007, Hydro Ottawa was granted a further extension to the completion date for 3rd tranche Distributed Energy CDM activities to September 30, 2008. All of the 3rd tranche funds had been committed as of September 30, 2008.

Hydro Ottawa did not apply for further CDM funding through distribution rates as part of the 2006, 2007 and 2008 Rate Applications. In 2007 through 2010, Hydro Ottawa has received CDM funding from the Ontario Power Authority (the "OPA").

In preparing this request for recovery of LRAM, Hydro Ottawa has relied on the Board's *Guidelines for Electricity Distributor Conservation and Demand Management* issued on March 28, 2008 (EB-2008-0037) (the "Board's Guidelines"). Hydro Ottawa has also relied upon the Board's September 11, 2007 Decision and Order related to Toronto Hydro-Electric System Limited's LRAM/SSM application (the "Toronto Hydro Decision") granting approval and recovery of amounts related to CDM activities (EB-2007-0096) and September 22, 2009 Decision and Order related to Toronto Hydro-Electric System

Limited's LRAM/SSM application (the "Toronto Hydro 2007 Decision") granting approval and recovery of amounts related to CDM activities in 2007 (EB-2008-0401).

The purpose of the 2012 LRAM riders would be to recover lost distribution revenue in 2009 to 2011 due to 2009 CDM programs funded by the OPA. As per the Board's Guidelines, the Shared Savings Mechanism ("SSM") is only available for programs that are funded through distribution rates, not those funded by the OPA, therefore this application does not include a request for a SSM rate rider.

2.0 2009 LRAM RIDERS

As part of the 2009 Incentive Regulation Mechanism ("IRM") Rate Application, Hydro Ottawa applied for and received approval to recover LRAM related to lost distribution revenue in 2007 due to 2005, 2006 and 2007 CDM programs funded from 3rd tranche funding and SSM related to 2007 CDM programs funded from 3rd tranche funding. The approved rate riders, which were in effect until April 30th, 2010, are shown below in Table 1:

Table 1 –2009 LRAM/SSM Recovery Rate Riders

Class	Volumetric Rate Rider
Residential per kWh	$0.0005
General Service 50 to 1,499 kW per kW	$0.0045
General Service 1,500 to 4,999 kW per kW	$0.0019

3.0 2010 LRAM RIDERS

As part of the 2010 IRM Rate Application, Hydro Ottawa applied for and received approval to recover LRAM related to lost distribution revenue in 2007 due to 2007 OPA

programs. The approved rate rider, which was in effect until April 30th, 2011, is shown below in Table 2:

Table 2 – 2010 LRAM Recovery Rate Riders

Class	Volumetric Rate Rider
Residential per kWh	$0.0001

Hydro Ottawa was not eligible to collect LRAM for the rebasing year of 2008 as the load forecast had been adjusted for savings due to CDM programs to that date; however, the load forecast did not incorporate any saving for new programs, such as those funded by the OPA in 2009.

4.0 2009 OPA Programs

The OPA has provided Hydro Ottawa with the verified results for all OPA funded programs for 2009. Details are provided in Attachment AS. For efficiency purposes, only the results applicable to 2009 through 2011 are shown in the attached spreadsheet, although 25 years were provided.

The Board's Guidelines states "The LRAM applies to programs implemented by the distributor, within its licensed service area, including programs delivered by the distributor itself and/or programs delivered for the distributor by a third party"[1]. Hydro Ottawa delivered the following 2009 OPA programs in its service territory in 2009:

- The Great Refrigerator Roundup Program ("GRRP"),
- Every Kilowatt Counts ("EKC") Power Savings Event,
- *peaksaver®,*
- Electricity Retrofit Incentive, and
- Power Savings Blitz, also called Small Commercial Direct Install ("SCDI").

[1] Pg. 18, Board's *Guidelines for Electricity Distributor Conservation and Demand Management* issued on March 28, 2008

Hydro Ottawa promoted the following programs in its service territory in 2009 and therefore receives credit for the results of the programs;

- Cool Savings Rebate Program ("CSRP"),
- High Performance New Construction, and
- Demand Response programs.

A brief description of each program is provided below:

- GRRP was a province-wide energy efficiency initiative designed to act as the catalyst for the removal of older, inefficient appliances from the homes of residential electricity consumers. The removal of second or replacement full-sized refrigerators or freezers was the GRRP's primary focus, with a secondary focus on room air conditioners and smaller "bar" style refrigerators or freezers. The final program element important to OPA was the environmentally friendly manner in which appliances removed from households were decommissioned.
- EKC was a province-wide education and incentive program targeted at Ontario's residential households. The goal of the program was to provide Ontario homeowners and tenants with the necessary tools and information to save electricity and to have a positive impact on the environment by inducing customers to implement 'easy to do' and 'low cost' energy saving measures. Hydro Ottawa delivered both the spring and fall campaigns in its service territory. The products for which discount coupons were provided in the Spring campaign included Energy Star® Specialty compact fluorescent lights ("CFLs"), clothes lines, plug-in pool timers, Energy Star® light fixtures, window film, pipe wrap, Energy Star® ceiling fans and water heater blankets. The products for which coupons were provided in the Fall campaign were Energy Star® Specialty CFLs, electric baseboard programmable thermostats, Energy Star® light fixtures, lighting and appliance controls, water heater blankets, pipe wrap and weather stripping.
- *peaksaver*® is a program aimed at residential and small commercial customers to reduce the demand on the electricity system by allowing a programmable

thermostat to be installed, that can be controlled to cycle the air conditioner and reduce its run time during the hottest days of the summer.

- Electricity Retrofit Incentive provides a substantial financial incentive to businesses for replacing existing equipment with high efficiency equipment and for installing new control systems that improve the efficiency for operational procedures and processes.
- The SCDI program is designed to install energy efficient equipment (lighting and water heating upgrades) in small businesses at no cost to the owners, up to $1,000.
- CSRP, managed by the Heating, Refrigeration and Air Conditioning Institute of Canada, offered incentives to motivate consumer purchases of ENERGY STAR® qualified central air conditioning, furnaces and programmable thermostats.
- The High Performance New Construction program provides design assistance and financial incentives for building owners and architects who exceed the electricity efficiency standards specified in the Ontario Building Code.
- Demand Response programs compensate industrial and commercial businesses for reducing their energy demand at specific time of power system need.

Table 2 outlines the 2009 OPA programs for which Hydro Ottawa will be seeking recovery for 2012 LRAM. Also summarized in Table 2 are the kWh and kW impacts (both gross and net of free riders) for each year 2009 -2011.

Table 2 – 2009 OPA Program Results

	2009 Gross Annual Energy Savings per (kWh or kW)	Average Free Rider %	2009 Net Annual Energy Savings (kWh or kW)	2010 Gross Annual Energy Savings per (kWh or kW)	Average Free Rider %	2010 Net Annual Energy Savings (kWh or kW)	2011 Gross Annual Energy Savings per (kWh or kW)	Average Free Rider %	2011 Net Annual Energy Savings (kWh or kW)
RESIDENTIAL (kWh)									
Great Refrigerator Roundup	4,220,586	47%	2,248,838	4,220,586	47%	2,248,838	4,220,586	47%	2,248,838
Cool Savings Rebate	3,847,051	57%	1,643,697	3,847,051	57%	1,643,697	3,847,051	57%	1,643,697
Every Kilowatt Counts Power Savings Event	7,789,578	63%	2,858,138	7,044,990	63%	2,739,539	7,044,990	63%	2,739,539
peaksaver®	31,722	10%	28,549	31,722	10%	28,549	31,722	10%	28,549
Subtotal	15,888,937		6,779,222			6,660,623			6,660,623
COMMERCIAL (kW)									
peaksaver®	0.96	10%	0.86	0.96	10%	0.86	0.96	10%	0.86
Electricity Retrofit Incentive	1,514	35%	978	1513.70	35%	978	1,514	35%	978
High Performance New Construction	376	30%	263	375.47	30%	263	376	30%	263
Power Savings Blitz	1,338	5%	1,271	1337.60	5%	1,271	1,338	5%	1,271
Demand Response 1	11,867	0%	11,867	0		0	0		0
Demand Response 2	8,058	0%	8,058	0		0	0		0
Demand Response 3	11,511	0%	11,511	0		0	0		0
Electricity Resources Demand Response	1,978	0%	1,978	0		0	0		0
Subtotal			35,926			2,512			2,512

5.0 CALCULATION OF RATE RIDER

For the 2012 LRAM resulting from 2009 OPA programs, Hydro Ottawa has confirmed the energy savings by customer class provided by the OPA and valued these savings using the appropriate variable distribution charge (per kWh or kW, as applicable), not including any Regulatory Asset Recovery rate rider, tax sharing riders or previous LRAM rate rider. Recovery is to be based on a volumetric rate rider commencing January 1, 2012 for a period of twelve months. Table 3 shows the derivation of the rates to be used in calculating the 2012 LRAM and Table 4 summarizes the calculation of the 2012 LRAM.

Table 3 – Residential LRAM

Class	First 4 Months Variable Distribution Rate	Last 8 Months Variable Distribution Rate	Blended Rate (4/12 + 8/12)	kWh	LRAMS
2009	$0.0205	$0.0207	$0.02063	6,779,222	139,878
2010	$0.0207	$0.0207	$0.0207	6,660,623	137,875
2011	$0.0207	$0.0207	$0.0207	6,660,623	137,875
Total					$415,628

Table 4 – Commercial LRAM

Class	First 4 Months Variable Distribution Rate	Last 8 Months Variable Distribution Rate	Blended Rate (4/12 + 8/12)	kW	LRAMS
2009	$2.8614	$2.8952	$2.8839	35,926.05	103,608
2010	$2.8952	$2.9004	$2.8987	2,512.01	7,281
2011	$2.9004	$2.9056	$2.9039	2,512.01	7,295
Total					$118,184

5.1 Carrying Charges

In the Toronto Hydro Decision, the Board found that Toronto Hydro was entitled to carrying charges on the LRAM balances. Hydro Ottawa has calculated carrying charges as follows: interest has been applied to the ending balance of the 2012 LRAM for all of 2009 to December 31, 2011 when recovery will begin. The calculation of the carrying

costs used the Board's prescribed interest rates for Q1 2009 – Q1 2011 as shown in Table 5.

Table 5 – Board's Prescribed Interest Rates and Calculated Interest

	Q1 2010	Q2 2010	Q3 2010	Q4 2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	Total $
%	0.55	0.55	0.89	1.20	1.47	1.47	1.47	1.47	
Residential ($)	192	192	311	420	1,021	1,021	1,021	1,021	5,198
Commercial ($)	142	142	231	311	408	408	408	408	2,456

The resulting rate riders are shown in Table 6 below.

Table 6 – LRAM Rate Riders

Class	LRAM	Carrying Charges	TOTAL	Forecasted 2012 Billing Determinants	Rate Rider
Residential per kWh	$415,628	$5,198	$420,826	2,267,543,609	$0.0002
Commercial per kW	$118,184	$2,456	$120,641	10,412,330	$0.0116

Hydro Ottawa is requesting approval for a LRAM volumetric rate rider of $0.0002/kWh for the Residential class and $0.0116/kW for each of the three General Service > 50 kW classes Bill impacts of the rate rider for the affected class are included in Attachment AP.

6.0 THIRD PARTY VERIFICATION

Section 7.5 of the Board's Guidelines requires that distributors should engage an independent third party to review the program evaluations prepared for the purposes of LRAM claims filed with the Board. The Guidelines state "This independent third party review applies to LRAM and SSM claims made in relation to programs funded in 2007 and beyond", but goes on to say "The Board would consider an evaluation by the OPA

or a third party designated by the OPA to be sufficient. For programs funded by the OPA, it will be the role of the third party to:

- Verify the participation levels, and,
- Confirm that input assumptions are those used by the OPA“

In calculating the LRAM claim for 2009 OPA programs Hydro Ottawa has relied on the following reports, prepared by third parties for the OPA.

- Final Evaluation Report: 2009 Every Kilowatt Counts Power Savings Event Program, Navigant Consulting, June, 2010
- Final Report, 2008 and 2009 Great Refrigerator Roundup Program – Impact Evaluation, The Cadmus Group Inc., June, 2010
- Ontario Power Authority 2009 *peaksaver*® Residential Air Conditioner Measurement and Verification Study, Kema, May 17, 2010
- 2009 Cross-Cutting Evaluation of Commercial and Institutional Retrofit Incentive Initiative, Research Into Action, Inc., August 30, 2010
- Small Commercial Direct Install 2009 Interim Evaluation Report, Nexant, August 27, 2010
- 2009 Cool Savings Rebate Program Final Evaluation Report, Frontier Associates, June 2010
- 2009 Impact Evaluation of Ontario Power Authority’s Commercial & Industrial Demand Response Programs, Freeman, Sullivan & Co., September 9, 2010.

Copies of the reports are available on the OPA website at the following link. http://www.powerauthority.on.ca/evaluation-measurement-and-verification/evaluation-reports.

For: **Hydro Ottawa Limited**

Initiative Name	Program Name	Program Year	Results Status	Measure Name	Unit Savings Assumptions					
					Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	0.094	674	0.051	365	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.063	454	0.034	246	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.070	498	0.038	270	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Not Replaced - Running All Time (100% of time time)	0.246	1,769	0.134	959	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.167	1,193	0.090	647	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time time)	0.183	1,308	0.099	709	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Not Replaced - Running Part Time (26% of the time)	0.039	282	0.020	146	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	0.034	247	0.018	128	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	0.036	261	0.019	135	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Not Replaced - Running All Time (100% of time time)	0.153	1,096	0.079	568	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.133	959	0.069	497	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Energy Star Unit Replacement - Running All Time (100% of time time)	0.141	1,012	0.073	524	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Not Replaced - Running Part Time (38% of the time)	0.071	507	0.038	275	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.036	260	0.020	141	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.043	309	0.023	168	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Not Replaced - Running All Time (100% of time time)	0.185	1,331	0.100	721	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.095	682	0.052	370	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running All Time (100% of time time)	0.113	812	0.061	440	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Not Replaced - Running Part Time (38% of the time)	0.058	418	0.032	227	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.033	237	0.018	129	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.038	273	0.021	148	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Not Replaced - Running All Time (100% of time time)	0.153	1,097	0.083	595	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.087	623	0.047	338	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Energy Star Unit Replacement - Running All Time (100% of time time)	0.100	718	0.054	389	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Not Replaced - Running Part Time (38% of the time)	0.065	466	0.035	253	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.035	252	0.019	137	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.041	295	0.022	160	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Not Replaced - Running All Time (100% of time time)	0.170	1,225	0.092	664	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.092	662	0.050	359	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running All Time (100% of time time)	0.108	775	0.059	420	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	0.065	470	0.035	255	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.035	252	0.019	137	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.041	295	0.022	160	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Not Replaced - Running All Time (100% of time time)	0.172	1,234	0.093	669	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.092	661	0.050	358	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time time)	0.108	776	0.059	421	54.2	5.0
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Not Replaced - Running Part Time (26% of the time)	0.051	365	0.026	189	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	0.025	180	0.013	93	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	0.026	189	0.014	98	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Not Replaced - Running All Time (100% of time time)	0.197	1,416	0.102	733	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.097	697	0.050	361	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Energy Star Unit Replacement - Running All Time (100% of time time)	0.102	736	0.053	381	51.8	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Dehumidifier - Not Replaced - Running All Time (100% of time time)	0.972	960	0.350	346	36.0	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Dehumidifier - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.547	540	0.197	195	36.0	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Dehumidifier - Energy Star Unit Replacement - Running All Time (100% of time time)	0.468	463	0.169	167	36.0	4.0
Great Refrigerator Roundup	Consumer	2009	Final	Window Air Conditioner - Not Replaced - Running All Time (100% of time time)	0.375	371	0.133	132	35.6	3.0
Great Refrigerator Roundup	Consumer	2009	Final	Window Air Conditioner - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.119	118	0.042	42	35.6	3.0
Great Refrigerator Roundup	Consumer	2009	Final	Window Air Conditioner - Energy Star Unit Replacement - Running All Time (100% of time time)	0.142	141	0.051	50	35.6	3.0

For: **Hydro Ottawa Limited**

Initiative Name	Program Name	Program Year	Results Status	Measure Name	Unit Savings Assumptions					
					Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC)	0.123	113	0.071	65	57.8	18.0
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC) with change in behaviour	0.346	317	0.200	183	57.8	18.0
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC)	0.193	177	0.112	102	57.8	18.0
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC) with change in behaviour	0.400	366	0.231	212	57.8	18.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, No change	1.658	2,773	0.658	1,101	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	0.183	324	0.073	129	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-continuous	0.054	91	0.022	36	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, No change	1.687	2,823	0.670	1,121	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Non-continuous Fan, No change	0.211	373	0.084	148	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	0.084	140	0.033	56	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Continuous Fan, No change	0.837	1,535	0.332	609	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Non-continuous Fan, No change	0.177	324	0.070	129	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Continuous Fan, Change from non-continuous	0.105	192	0.042	76	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Continuous Fan, No change	1.714	2,867	0.681	1,138	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	0.117	207	0.046	82	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-continuous	-0.029	-49	-0.012	-19	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, No change	1.750	2,927	0.695	1,162	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Non-continuous Fan, No change	0.151	267	0.060	106	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	0.007	11	0.003	4	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, No change	0.856	1,570	0.340	623	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Non-continuous Fan, No change	0.113	207	0.045	82	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, Change from non-continuous	0.041	76	0.016	30	39.7	19.0
Cool Savings Rebate	Consumer	2009	Final	Programmable Thermostat - Central Air Conditioning (CAC) & Gas heating	0.026	30	0.010	12	39.2	15.0
Cool Savings Rebate	Consumer	2009	Final	Programmable Thermostat - Energy Star® Central Air Conditioning (CAC) & Gas Heating	0.022	26	0.009	10	39.2	15.0
Cool Savings Rebate	Consumer	2009	Final	Programmable Thermostat - Gas Heating only	0.000	9	0.000	4	39.2	15.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Lighting	0.001	40	0.001	40	100.0	5.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Cooling or Heating	0.087	100	0.087	100	100.0	3.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Water heating	0.011	141	0.011	141	100.0	10.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Appliances	0.008	76	0.008	76	100.0	4.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Insulation of other weatherization	0.029	75	0.029	75	100.0	10.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Windows	0.085	100	0.085	100	100.0	10.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Roof products	0.004	50	0.004	50	100.0	15.0
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Other products	0.004	50	0.004	50	100.0	5.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Spring Campaign - Participant Rebated	0.001	23	0.000	16	68.7	8.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Decorative CFLs - Spring Campaign - Participant Rebated	0.001	26	0.001	20	77.0	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Spring Campaign - Participant Rebated	0.004	116	0.002	61	53.1	16.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Ceiling Fans - Spring Campaign - Participant Rebated	0.002	71	0.002	55	76.4	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Heavy Duty Pool and Spa Timers - Spring Campaign - Participant Rebated	0.060	454	0.045	344	75.7	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Clotheslines - Spring Campaign - Participant Rebated	0.009	77	0.005	43	55.4	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Spring Campaign - Participant Rebated	0.001	8	0.000	6	78.2	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Spring Campaign - Participant Rebated	0.004	52	0.003	42	80.3	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Window Air Conditioner - Spring Campaign - Participant Promoted	0.098	96	0.065	65	67.0	12.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Dehumidifiers - Spring Campaign - Participant Promoted	0.025	284	0.017	193	68.1	12.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Spring Campaign - Participant Promoted	0.050	138	0.023	62	45.3	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Power Products - Spring Campaign - Participant Promoted	0.000	5	0.000	3	60.4	5.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Control Products - Spring Campaign - Participant Promoted	0.001	72	0.001	39	53.4	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Reduce power to electronics (Behavioural) - Spring Campaign - Participant Spillover	0.002	21	0.000	3	15.0	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed CFLs - Spring Campaign - Participant Spillover	0.003	101	0.000	13	13.1	8.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Washed in Cold Laundry (Behavioural) - Spring Campaign - Participant Spillover	0.002	30	0.000	4	14.2	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned off/Reduced lights (Behavioural) - Spring Campaign - Participant Spillover	0.008	263	0.001	31	11.7	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dried clothes outside or on rack (Behavioural) - Spring Campaign - Participant Spillover	0.008	74	0.001	8	11.1	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance - Refrigerator - Spring Campaign - Participant Spillover	0.007	65	0.001	9	14.1	14.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Unplugged devices usually left plugged in (Behavioural) - Spring Campaign - Participant Spillover	0.006	70	0.001	14	20.3	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance - Clothes washing machine - Spring Campaign - Participant Spillover	0.014	122	0.002	14	11.7	14.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Added ceiling/attic/wall/basement insulation - Spring Campaign - Participant Spillover	0.104	394	0.012	46	11.7	20.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed Programmable Thermostat - Spring Campaign - Participant Spillover	0.022	308	0.003	39	12.5	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Spring Campaign - Non-Participant Rebated	0.001	22	0.000	8	34.8	8.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Decorative CFLs - Spring Campaign - Non-Participant Rebated	0.001	26	0.000	10	39.8	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Spring Campaign - Non-Participant Rebated	0.002	68	0.001	27	40.6	16.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Ceiling Fans - Spring Campaign - Non-Participant Rebated	0.002	71	0.000	10	13.5	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Heavy Duty Pool and Spa Timers - Spring Campaign - Non-Participant Rebated	0.060	454	0.008	61	13.5	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Clotheslines - Spring Campaign - Non-Participant Rebated	0.009	77	0.001	10	13.5	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Spring Campaign - Non-Participant Rebated	0.001	8	0.000	1	13.5	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Spring Campaign - Non-Participant Rebated	0.004	52	0.001	7	13.5	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Window Air Conditioner - Spring Campaign - Non-Participant Promoted	0.098	96	0.042	42	43.3	12.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Dehumidifiers - Spring Campaign - Non-Participant Promoted	0.025	284	0.011	125	44.0	12.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Spring Campaign - Non-Participant Promoted	0.050	138	0.015	40	29.2	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Power Products - Spring Campaign - Non-Participant Promoted	0.000	5	0.000	2	39.0	5.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Control Products - Spring Campaign - Non-Participant Promoted	0.001	72	0.000	25	34.4	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Participant Rebated	0.001	25	0.001	18	69.4	8.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Specialty CFLs - Autumn Campaign - Participant Rebated	0.001	21	0.000	15	71.5	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Autumn Campaign - Participant Rebated	0.004	119	0.003	83	70.0	15.6
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - adhesive foam or V-strip - Autumn Campaign - Participant Rebated	0.001	15	0.001	9	57.5	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - door frame kits - Autumn Campaign - Participant Rebated	0.001	17	0.001	9	53.5	15.0

For: **Hydro Ottawa Limited**

Initiative Name	Program Name	Program Year	Results Status	Measure Name	Unit Savings Assumptions					
					Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Autumn Campaign - Participant Rebated	0.000	32	0.000	22	67.4	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Autumn Campaign - Participant Rebated	0.001	7	0.000	3	44.9	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Autumn Campaign - Participant Rebated	0.004	56	0.003	35	63.0	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Lighting/Appliance Controls - Autumn Campaign - Participant Rebated	0.001	21	0.001	15	71.8	17.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Participant Promoted	0.000	14	0.000	8	58.8	5.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dimmer Switches - Autumn Campaign - Participant Promoted	0.001	24	0.000	12	49.6	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Powered Products - Autumn Campaign - Participant Promoted	0.000	6	0.000	3	52.3	4.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Washed laundry with cold water - Autumn Campaign - Participant Spillover	0.002	30	0.000	5	17.3	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned off / reduced use of power to electronics - Autumn Campaign - Participant Spillover	0.002	21	0.000	4	19.4	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned off / reduced use of lights - Autumn Campaign - Participant Spillover	0.008	263	0.001	43	16.5	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dried clothes outside or inside on a rack - Autumn Campaign - Participant Spillover	0.008	74	0.001	10	13.2	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned down the thermostat setting on my furnace - Autumn Campaign - Participant Spillover	0.000	270	0.000	51	18.7	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Unplugged devices usually plugged into outlet - Autumn Campaign - Participant Spillover	0.006	70	0.001	13	18.2	1.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance – Refrigerator - Autumn Campaign - Participant Spillover	0.007	65	0.002	16	24.7	14.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Added ceiling/attic/wall/basement insulation - Autumn Campaign - Participant Spillover	0.000	394	0.000	87	22.0	20.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Replaced my old furnace with a high efficiency furnace - Autumn Campaign - Participant Spillover	0.192	352	0.038	69	19.5	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance - Clothes washing machine - Autumn Campaign - Participant Spillover	0.049	142	0.010	28	19.4	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Non-Participant Rebated	0.001	24	0.000	3	13.7	8.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Specialty CFLs - Autumn Campaign - Non-Participant Rebated	0.001	30	0.000	5	15.1	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Autumn Campaign - Non-Participant Rebated	0.001	36	0.000	9	24.1	15.6
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - adhesive foam or V-strip - Autumn Campaign - Non-Participant Rebated	0.001	15	0.000	1	7.3	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - door frame kits - Autumn Campaign - Non-Participant Rebated	0.001	17	0.000	1	6.4	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Autumn Campaign - Non-Participant Rebated	0.000	83	0.000	15	17.4	15.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Autumn Campaign - Non-Participant Rebated	0.000	6	0.000	1	10.6	6.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Autumn Campaign - Non-Participant Rebated	0.003	40	0.001	9	22.1	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Lighting/Appliance Controls - Autumn Campaign - Non-Participant Rebated	0.001	42	0.000	4	10.1	17.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Non-Participant Promoted	0.000	14	0.000	5	35.0	5.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dimmer Switches - Autumn Campaign - Non-Participant Promoted	0.001	24	0.000	6	27.1	10.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Powered Products - Autumn Campaign - Non-Participant Promoted	0.000	5	0.000	2	41.7	4.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Working Room Air Conditioner Retirement - Rewards for Recycling Campaign - Incented	0.032	32	0.012	12	38.1	5.8
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Working Room Dehumidifier Retirement - Rewards for Recycling Campaign - Incented	0.304	300	0.142	140	46.8	7.7
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Working Halogen Torchiere Retirement - Rewards for Recycling Campaign - Incented	0.002	58	0.001	30	50.8	10.3
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recycled Second Refrigerator - Rewards for Recycling Campaign - Spillover	0.127	1,238	0.046	446	36.0	14.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recycled Additional Room Air Conditioner - Rewards for Recycling Campaign - Spillover	0.030	30	0.011	11	36.0	5.8
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recycled Central Air Conditioner - Rewards for Recycling Campaign - Spillover	0.079	72	0.028	26	36.0	18.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recyled Additional Room Dehumidifier - Rewards for Recycling Campaign - Spillover	0.313	309	0.113	111	36.0	7.7
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed Energy Star® Windows - Rewards for Recycling Campaign - Spillover	0.087	1,530	0.016	282	18.4	20.0
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed Energy Star® CFL Bulbs - Rewards for Recycling Campaign - Spillover	0.001	45	0.000	8	18.4	8.0
***peaksaver*®**	Consumer, Business	2009	Final	Residential Air Conditioner - Thermostat	0.659	6	0.593	5	90.0	13.0
***peaksaver*®**	Consumer, Business	2009	Final	Commercial Air Conditioner - Thermostat	0.957	6	0.861	5	90.0	13.0
High Performance New Construction	Business, Industrial	2009	Final	Custom Project			Customer	Custom	70.0	20.0
Demand Response 1	Business, Industrial	2009	Final	Voluntary Load Shedding Project	Custom	Custom	Custom	Custom	100.0	1.0
Demand Response 2	Business, Industrial	2009	Final	Contractual Load Shifting Project	Custom	Custom	Custom	Custom	100.0	1.0
Demand Response 3	Business, Industrial	2009	Final	Contractual Load Shedding Project	Custom	Custom	Custom	Custom	100.0	1.0
Electricity Resources Demand Response	Business, Industrial	2009	Final	Rodan Contract	19,210.000	0	19,210.000	0	100.0	1.0
Electricity Resources Demand Response	Business, Industrial	2009	Final	Loblaw Contract	10,000.000	0	10,000.000	0	100.0	1.0

For: **Hydro Ottawa Limited**

Initiative Name	Program Name	Program Year	Results Status	Measure Name	LDC Specific Results				
					Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	0.963	0.09	649	0.05	352
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.357	0.02	162	0.01	88
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	1.873	0.13	933	0.07	506
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Not Replaced - Running All Time (100% of time time)	6.966	1.72	12,326	0.93	6,681
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	2.580	0.43	3,079	0.23	1,669
Great Refrigerator Roundup	Consumer	2009	Final	Bottom Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time time)	13.546	2.47	17,724	1.34	9,608
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Not Replaced - Running Part Time (26% of the time)	32.275	1.27	9,111	0.66	4,718
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	8.927	0.31	2,205	0.16	1,142
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	40.745	1.48	10,619	0.77	5,499
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Not Replaced - Running All Time (100% of time time)	322.753	49.27	353,815	25.51	183,224
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	89.272	11.91	85,628	6.17	44,343
Great Refrigerator Roundup	Consumer	2009	Final	Chest Freezer - Energy Star Unit Replacement - Running All Time (100% of time time)	407.447	57.37	412,385	29.71	213,555
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Not Replaced - Running Part Time (38% of the time)	9.785	0.69	4,958	0.37	2,688
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	3.624	0.13	941	0.07	510
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running Part Time (38% of the time)	19.026	0.82	5,882	0.44	3,188
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Not Replaced - Running All Time (100% of time time)	70.768	13.11	94,164	7.10	51,041
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	26.210	2.50	17,877	1.35	9,690
Great Refrigerator Roundup	Consumer	2009	Final	Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running All Time (100% of time time)	137.605	15.58	111,702	8.45	60,548
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Not Replaced - Running Part Time (38% of the time)	15.864	0.92	6,631	0.50	3,594
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	5.876	0.19	1,394	0.11	756
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	30.847	1.18	8,433	0.64	4,571
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Not Replaced - Running All Time (100% of time time)	114.740	17.53	125,923	9.50	68,256
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	42.496	3.70	26,473	2.00	14,350
Great Refrigerator Roundup	Consumer	2009	Final	Single Door Fridge - Energy Star Unit Replacement - Running All Time (100% of time time)	223.105	22.34	160,157	12.11	86,813
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Not Replaced - Running Part Time (38% of the time)	0.089	0.01	41	0.00	22
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.033	0.00	8	0.00	4
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.173	0.01	51	0.00	28
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Not Replaced - Running All Time (100% of time time)	0.643	0.11	787	0.06	427
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.238	0.02	158	0.01	85
Great Refrigerator Roundup	Consumer	2009	Final	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running All Time (100% of time time)	1.250	0.14	968	0.07	525
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	109.454	7.16	51,423	3.88	27,874
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	40.539	1.43	10,211	0.77	5,535
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	212.828	8.77	62,882	4.75	34,085
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Not Replaced - Running All Time (100% of time time)	791.634	135.94	976,599	73.69	529,366
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	293.198	27.07	193,913	14.68	105,111
Great Refrigerator Roundup	Consumer	2009	Final	Top Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time time)	1,539.288	166.58	1,194,223	90.29	647,329
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Not Replaced - Running Part Time (26% of the time)	7.053	0.36	2,571	0.19	1,332
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	1.951	0.05	350	0.03	181
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	8.904	0.23	1,687	0.12	873
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Not Replaced - Running All Time (100% of time time)	70.530	13.90	99,859	7.20	51,712
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	19.508	1.89	13,602	0.98	7,044
Great Refrigerator Roundup	Consumer	2009	Final	Upright Freezer - Energy Star Unit Replacement - Running All Time (100% of time time)	89.038	9.11	65,505	4.72	33,922
Great Refrigerator Roundup	Consumer	2009	Final	Dehumidifier - Not Replaced - Running All Time (100% of time time)	20.565	19.99	19,752	7.20	7,111
Great Refrigerator Roundup	Consumer	2009	Final	Dehumidifier - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	11.425	6.25	6,174	2.25	2,223
Great Refrigerator Roundup	Consumer	2009	Final	Dehumidifier - Energy Star Unit Replacement - Running All Time (100% of time time)	34.276	16.05	15,859	5.78	5,709
Great Refrigerator Roundup	Consumer	2009	Final	Window Air Conditioner - Not Replaced - Running All Time (100% of time time)	67.942	25.49	25,181	9.07	8,956
Great Refrigerator Roundup	Consumer	2009	Final	Window Air Conditioner - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	8.862	1.06	1,042	0.38	371
Great Refrigerator Roundup	Consumer	2009	Final	Window Air Conditioner - Energy Star Unit Replacement - Running All Time (100% of time time)	32.494	4.63	4,569	1.64	1,625

For: **Hydro Ottawa Limited**

Initiative Name	Program Name	Program Year	Results Status	Measure Name	LDC Specific Results				
					Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC)	558.057	68.76	62,887	39.72	36,328
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC) with change in behaviour	87.082	30.17	27,596	17.43	15,941
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC)	1,466.329	283.43	259,231	163.73	149,749
Cool Savings Rebate	Consumer	2009	Final	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC) with change in behaviour	228.826	91.63	83,808	52.93	48,413
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, No change	124.534	206.50	345,392	82.00	137,147
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	511.685	93.58	165,875	37.16	65,865
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-continuous	40.596	2.21	3,696	0.88	1,468
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, No change	219.792	370.90	620,366	147.27	246,333
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Non-continuous Fan, No change	903.126	190.16	337,046	75.51	133,833
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	71.701	6.00	10,044	2.38	3,988
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Continuous Fan, No change	36.022	30.14	55,288	11.97	21,953
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Non-continuous Fan, No change	147.977	26.15	47,970	10.39	19,048
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Continuous Fan, Change from non-continuous	11.721	1.23	2,252	0.49	894
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Continuous Fan, No change	146.204	250.57	419,099	99.49	166,415
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	600.654	70.19	124,402	27.87	49,397
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-continuous	47.686	-1.40	-2,338	-0.56	-928
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, No change	258.044	451.50	755,184	179.28	299,866
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Non-continuous Fan, No change	1,060.194	159.79	283,223	63.45	112,462
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	84.166	0.55	926	0.22	368
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, No change	42.312	36.22	66,423	14.38	26,375
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Non-continuous Fan, No change	173.707	19.62	35,977	7.79	14,285
Cool Savings Rebate	Consumer	2009	Final	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, Change from non-continuous	13.780	0.57	1,048	0.23	416
Cool Savings Rebate	Consumer	2009	Final	Programmable Thermostat - Central Air Conditioning (CAC) & Gas heating	1,165.172	30.37	35,072	11.90	13,746
Cool Savings Rebate	Consumer	2009	Final	Programmable Thermostat - Energy Star® Central Air Conditioning (CAC) & Gas Heating	1,561.644	34.69	40,061	13.60	15,702
Cool Savings Rebate	Consumer	2009	Final	Programmable Thermostat - Gas Heating only	332.947	0.00	3,113	0.00	1,220
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Lighting	161.475	0.20	6,462	0.20	6,462
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Cooling or Heating	58.424	5.06	5,845	5.06	5,845
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Water heating	79.043	0.86	11,151	0.86	11,151
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Appliances	110.747	0.84	8,406	0.84	8,406
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Insulation of other weatherization	163.429	4.66	12,264	4.66	12,264
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Windows	127.596	10.88	12,766	10.88	12,766
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Roof products	61.749	0.27	3,089	0.27	3,089
Cool Savings Rebate	Consumer	2009	Final	Participant Spillover - Other products	68.524	0.30	3,428	0.30	3,428
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Spring Campaign - Participant Rebated	6,147.745	4.42	142,424	3.04	97,887
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Decorative CFLs - Spring Campaign - Participant Rebated	14,578.785	11.70	376,705	9.01	290,231
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Spring Campaign - Participant Rebated	1,186.557	4.27	137,349	2.26	72,926
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Ceiling Fans - Spring Campaign - Participant Rebated	510.542	1.13	36,499	0.87	27,900
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Heavy Duty Pool and Spa Timers - Spring Campaign - Participant Rebated	193.090	11.60	87,677	8.78	66,330
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Clotheslines - Spring Campaign - Participant Rebated	493.103	4.26	38,102	2.36	21,092
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Spring Campaign - Participant Rebated	406.421	0.25	3,281	0.20	2,566
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Spring Campaign - Participant Rebated	53.690	0.22	2,817	0.18	2,263
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Window Air Conditioner - Spring Campaign - Participant Promoted	505.471	49.34	48,727	33.07	32,663
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Dehumidifiers - Spring Campaign - Participant Promoted	479.262	11.80	136,110	8.03	92,685
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Spring Campaign - Participant Promoted	1,175.689	59.00	162,007	26.72	73,380
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Power Products - Spring Campaign - Participant Promoted	3,070.270	0.00	14,737	0.00	8,902
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Control Products - Spring Campaign - Participant Promoted	1,527.647	2.20	110,296	1.17	58,852
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Reduce power to electronics (Behavioural) - Spring Campaign - Participant Spillover	640.264	1.18	13,632	0.18	2,042
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed CFLs - Spring Campaign - Participant Spillover	561.635	1.77	56,963	0.23	7,470
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Washed in Cold Laundry (Behavioural) - Spring Campaign - Participant Spillover	557.891	1.30	16,753	0.18	2,382
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned off/Reduced lights (Behavioural) - Spring Campaign - Participant Spillover	520.448	4.25	136,774	0.50	16,070
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dried clothes outside or on rack (Behavioural) - Spring Campaign - Participant Spillover	453.052	3.75	33,588	0.42	3,733
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance - Refrigerator - Spring Campaign - Participant Spillover	408.121	2.71	26,471	0.38	3,733
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Unplugged devices usually left plugged in (Behavioural) - Spring Campaign - Participant Spillover	389.400	2.37	27,332	0.48	5,554
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance - Clothes washing machine - Spring Campaign - Participant Spillover	243.375	3.33	29,774	0.39	3,478
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Added ceiling/attic/wall/basement insulation - Spring Campaign - Participant Spillover	243.375	25.27	95,890	2.95	11,203
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed Programmable Thermostat - Spring Campaign - Participant Spillover	239.631	5.22	73,892	0.65	9,243
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Spring Campaign - Non-Participant Rebated	4,680.720	3.26	104,897	1.13	36,468
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Decorative CFLs - Spring Campaign - Non-Participant Rebated	2,323.523	1.89	60,830	0.75	24,220
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Spring Campaign - Non-Participant Rebated	2,188.826	4.60	148,140	1.87	60,182
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Ceiling Fans - Spring Campaign - Non-Participant Rebated	639.811	1.42	45,741	0.19	6,184
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Heavy Duty Pool and Spa Timers - Spring Campaign - Non-Participant Rebated	404.091	24.28	183,488	3.28	24,808
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Clotheslines - Spring Campaign - Non-Participant Rebated	1,481.667	12.80	114,489	1.73	15,479
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Spring Campaign - Non-Participant Rebated	3,434.773	2.14	27,727	0.29	3,749
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Spring Campaign - Non-Participant Rebated	505.114	2.05	26,504	0.28	3,583
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Window Air Conditioner - Spring Campaign - Non-Participant Promoted	841.856	82.17	81,155	35.56	35,122
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Dehumidifiers - Spring Campaign - Non-Participant Promoted	1,010.227	24.87	286,905	10.93	126,134
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Spring Campaign - Non-Participant Promoted	1,582.689	79.43	218,091	23.23	63,776
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Power Products - Spring Campaign - Non-Participant Promoted	10,270.644	0.00	49,299	0.00	19,225
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Control Products - Spring Campaign - Non-Participant Promoted	3,535.795	5.09	255,284	1.75	87,943
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Participant Rebated	27,821.247	22.03	709,359	15.29	492,245
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Specialty CFLs - Autumn Campaign - Participant Rebated	11,250.582	7.27	234,103	5.20	167,335
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Autumn Campaign - Participant Rebated	1,342.710	4.97	159,881	3.48	111,917
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - adhesive foam or V-strip - Autumn Campaign - Participant Rebated	1,243.964	1.22	19,015	0.70	10,934
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - door frame kits - Autumn Campaign - Participant Rebated	814.443	0.90	13,957	0.48	7,462

For: **Hydro Ottawa Limited**

Initiative Name	Program Name	Program Year	Results Status	Measure Name	LDC Specific Results				
					Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Autumn Campaign - Participant Rebated	540.217	0.00	17,367	0.00	11,711
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Autumn Campaign - Participant Rebated	465.085	0.24	3,061	0.11	1,375
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Autumn Campaign - Participant Rebated	103.321	0.45	5,763	0.28	3,628
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Lighting/Appliance Controls - Autumn Campaign - Participant Rebated	943.207	0.69	20,226	0.50	14,526
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Participant Promoted	3,312.355	0.00	45,379	0.00	26,672
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dimmer Switches - Autumn Campaign - Participant Promoted	1,395.772	1.03	33,080	0.51	16,419
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Powered Products - Autumn Campaign - Participant Promoted	2,708.215	1.05	15,010	0.55	7,847
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Washed laundry with cold water - Autumn Campaign - Participant Spillover	986.068	2.29	29,612	0.40	5,112
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned off / reduced use of power to electronics - Autumn Campaign - Participant Spillover	909.682	1.68	19,369	0.33	3,752
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned off / reduced use of lights - Autumn Campaign - Participant Spillover	847.185	6.91	222,640	1.14	36,752
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dried clothes outside or inside on a rack - Autumn Campaign - Participant Spillover	597.196	4.95	44,276	0.65	5,836
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Turned down the thermostat setting on my furnace - Autumn Campaign - Participant Spillover	597.196	0.00	161,133	0.00	30,187
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Unplugged devices usually plugged into outlet - Autumn Campaign - Participant Spillover	562.475	3.42	39,480	0.62	7,180
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance – Refrigerator - Autumn Campaign - Participant Spillover	562.475	3.74	36,482	0.92	8,993
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Added ceiling/attic/wall/basement insulation - Autumn Campaign - Participant Spillover	451.369	0.00	177,840	0.00	39,200
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Replaced my old furnace with a high efficiency furnace - Autumn Campaign - Participant Spillover	402.760	77.29	141,762	15.11	27,706
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed a new energy efficient appliance - Clothes washing machine - Autumn Campaign - Participant Spillover	368.039	18.04	52,186	3.51	10,141
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Non-Participant Rebated	25,339.822	18.64	600,076	2.56	82,287
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Specialty CFLs - Autumn Campaign - Non-Participant Rebated	8,049.285	7.49	241,217	1.13	36,339
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	ENERGY STAR Fixtures - Autumn Campaign - Non-Participant Rebated	2,243.703	2.54	81,814	0.61	19,757
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - adhesive foam or V-strip - Autumn Campaign - Non-Participant Rebated	8,736.419	8.15	126,775	0.60	9,281
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Weatherstripping - door frame kits - Autumn Campaign - Non-Participant Rebated	6,660.993	7.41	115,277	0.47	7,364
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Programmable Thermostat - Autumn Campaign - Non-Participant Rebated	1,318.176	0.00	109,730	0.00	19,144
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Pipe Wrap - Autumn Campaign - Non-Participant Rebated	6,184.207	2.95	38,116	0.31	4,033
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Water Blanket - Autumn Campaign - Non-Participant Rebated	771.273	2.37	30,619	0.52	6,775
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Lighting/Appliance Controls - Autumn Campaign - Non-Participant Rebated	6,604.901	7.75	280,362	0.78	28,242
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Non-Participant Promoted	10,811.844	0.00	148,122	0.00	51,795
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Dimmer Switches - Autumn Campaign - Non-Participant Promoted	3,407.624	2.51	80,761	0.68	21,870
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Solar Powered Products - Autumn Campaign - Non-Participant Promoted	5,469.026	1.74	25,291	0.73	10,546
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Working Room Air Conditioner Retirement - Rewards for Recycling Campaign - Incented	263.630	8.51	8,405	3.24	3,203
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Working Room Dehumidifier Retirement - Rewards for Recycling Campaign - Incented	239.701	72.87	71,977	34.07	33,650
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Working Halogen Torchiere Retirement - Rewards for Recycling Campaign - Incented	80.564	0.15	4,707	0.07	2,389
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recycled Second Refrigerator - Rewards for Recycling Campaign - Spillover	55.261	7.01	68,418	2.52	24,638
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recycled Additional Room Air Conditioner - Rewards for Recycling Campaign - Spillover	46.051	1.40	1,382	0.50	498
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recycled Central Air Conditioner - Rewards for Recycling Campaign - Spillover	42.981	3.38	3,094	1.22	1,114
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Recyled Additional Room Dehumidifier - Rewards for Recycling Campaign - Spillover	48.097	15.06	14,873	5.42	5,356
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed Energy Star® Windows - Rewards for Recycling Campaign - Spillover	75.728	6.62	115,872	1.22	21,372
Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	Installed Energy Star® CFL Bulbs - Rewards for Recycling Campaign - Spillover	254.814	0.35	11,357	0.07	2,095
***peaksaver*®**	Consumer, Business	2009	Final	Residential Air Conditioner - Thermostat	5,609.479	3,694.45	31,722	3,325.01	28,549
***peaksaver*®**	Consumer, Business	2009	Final	Commercial Air Conditioner - Thermostat	0.999	0.96	6	0.86	5
High Performance New Construction	Business, Industrial	2009	Final	Custom Project	4.266	375.47	856,038	262.83	599,226
Demand Response 1	Business, Industrial	2009	Final	Voluntary Load Shedding Project	1.201	11,866.84	521,396	11,866.84	521,396
Demand Response 2	Business, Industrial	2009	Final	Contractual Load Shifting Project	0.203	8,057.94	4,963,420	8,057.94	4,963,420
Demand Response 3	Business, Industrial	2009	Final	Contractual Load Shedding Project	8.261	11,511.34	94,799	11,511.34	94,799
Electricity Resources Demand Response	Business, Industrial	2009	Final	Rodan Contract	0.068	1,300.78	0	1,300.78	0
Electricity Resources Demand Response	Business, Industrial	2009	Final	Loblaw Contract	0.068	677.14	0	677.14	0

TRANSITION TO MIFRS

1.0 OVERVIEW

1.1 Background

International Financial Reporting Standards ("IFRS"), as issued by the International Accounting Standards Board ("IASB"), are intended to provide transparency and comparability in a global context. Over one hundred countries worldwide are now required or have committed to conversion to IFRS.

On February 13, 2008, the Canadian Accounting Standards Board ("Canadian AcSB") confirmed that publicly accountable enterprises would be required to adopt IFRS in place of Canadian Generally Accepted Accounting Principles ("CGAAP") for fiscal years beginning on or after January 1, 2011. Government Business Enterprises, e.g. municipally owned utilities such as Hydro Ottawa Limited ("Hydro Ottawa"), were also required by the Public Sector Accounting Board to adopt IFRS on January 1, 2011.

In many respects, CGAAP and IFRS are very comparable. The overall financial statement presentation is similar, although IFRS requires more disclosures about assumptions, estimates, and reconciliations of balance sheet items. The overall principles and rules are also very similar and for the most part address analogous topics, although differences do lie within the details and any one area can involve different recognition, measurement, presentation, or disclosure issues.

There are however, some important differences between the two accounting standards in the context of how IFRS would apply to rate-regulated entities like Hydro Ottawa.

Accounting for regulatory assets and liabilities represents one of these important differences. In December 2008, the IASB initiated a project on the application of IFRS to rate-regulated activities and in July 2009, the IASB issued an exposure draft on rate-

regulated activities that had many similarities to CGAAP. The IASB received numerous comment letters relating to this exposure draft, many of which were not supportive. The deliberation process by the IASB occurred over many months, resulting in a final meeting on this topic on September 16, 2010. At this meeting, the IASB board members determined that the matter could not be easily resolved; therefore, the IASB deferred any decisions and included this matter as part of their three-year agenda consultation process.

Due to the uncertainty at the international level, the Canadian AcSB issued an exposure draft on July 28, 2010, which proposed that qualifying entities with rate-regulated activities would be permitted to continue to apply CGAAP for an additional two years. On September 10, 2010, the Canadian AcSB issued its final decision, which stated that the deferral period would be granted, but only for one year.

While early adoption was permitted by the Canadian AcSB, Hydro Ottawa elected to defer the adoption of IFRS until January 1, 2012 due to the continued uncertainty around the timing, scope and eventual adoption of a rate-regulated accounting standard under IFRS and its potential material impact on Hydro Ottawa's financial statements. The new adoption date of IFRS is January 1, 2012; however, it requires the restatement, for comparative purposes, of amounts reported for the opening balance sheet as at January 1, 2011 and the year ended December 31, 2011.

As noted above, the rate-regulated project is dormant at the IASB level; however, since September 2010, this key issue is still receiving a significant amount of attention amongst the rate-regulated community in Canada and there is still uncertainty surrounding the accounting for regulatory assets and liabilities.

The Ontario Energy Board (the "Board") issued a report in July 2009 with guidance on IFRS within the regulatory environment entitled *Report of the Board on the Transition to International Financial Reporting Standards (EB-2008-0408).* The Board also issued a clarification letter regarding the capitalization of overhead costs in February 2010. A

Board sponsored depreciation study was issued in July of 2010. On November 8, 2010, an amendment to the July report was issued to address the delay in implementing IFRS until January 1, 2012. A letter was also issued on March 15, 2011 to address the use of IFRS in cost of service applications for 2012 rates. Lastly an *Addendum to the Report of the Board: Implementing International Financial Reporting Standards in an Incentive Rate Mechanism Environment (EB-2008-0408)* was issued on June 13, 2011. Collectively this set of guidance is referred to as the Board's IFRS Guidance throughout this exhibit. The Board's IFRS Guidance uses the term Modified IFRS ("MIFRS") to refer to IFRS accounting, as modified by the Board for regulatory purposes.

1.2 Hydro Ottawa IFRS Conversion Project

Hydro Ottawa launched its formal IFRS conversion project in 2008. The project governance involves a steering committee consisting of senior level management and external advisors. Hydro Ottawa's key external advisor for the IFRS conversion project is Ernst & Young. Hydro Ottawa has assessed the financial impacts of adopting IFRS and is implementing new processes for its 2012 financial year. The areas with the greatest impact are rate-regulated accounting and accounting for property, plant and equipment ("PP&E") as well as the impact of initial adoption. Hydro Ottawa also expects a significant increase in the annual financial statement note disclosure under IFRS.

Hydro Ottawa is currently in the implementation phase and is on schedule to report under IFRS for 2012.

1.3 IFRS 1

IFRS 1 First-time Adoption of International Financial Reporting Standards ("IFRS 1") is a standard applied by entities during the preparation of their first set of IFRS financial statements. The objective of this standard is to ensure that the first financial statements:

> "contain high quality information that:
>
> (a) is transparent for users and comparable over all periods presented;

(b) provides a suitable starting point for accounting in accordance with IFRS; and

(c) can be generated at a cost that does not exceed the benefits".

This standard therefore allows a number of one-time exemptions that an entity can elect to apply. Hydro Ottawa has elected certain of these exemptions, which will be referred to throughout the remainder of this Exhibit.

1.4 Accounting Basis for 2012 Cost of Service Application

Originally, the Board's IFRS Guidance required electricity distributors scheduled to file cost of service applications for 2012 rates to do so using CGAAP. However, in the March 15, 2011 letter, the Board directed the following:

> "Electricity distributors filing cost of service applications for rates for 2012 should make all reasonable efforts to provide the forecasts for the 2012 test year in modified IFRS accounting format. In addition, the electricity distributor must provide the required actual years, the bridge year, and the forecasts for the test year(s) in CGAAP-based format..."

Prior to receipt of the March 15, 2011 letter from the Board, Hydro Ottawa was preparing the application under CGAAP. Hydro Ottawa has completed the application using CGAAP and then has added Exhibits to show the affect of the implementation of IFRS. Hydro Ottawa is filing its 2012 rate application under the assumption that MIFRS equates to CGAAP with the exception of the items described within this Exhibit.

1.5 Overall Impact

Hydro Ottawa has followed the Board's IFRS Guidance, the overall impact to the Rate Base is $895k, and revenue requirement is $287k as shown in Table 1 and 2.

Table 1 – MIFRS Impact to Rate Base

Rate Base	CGAAP $000		MIFRS $000	
2011 Net Fixed Assets	$550,361		$549,935	
2012 Net Fixed Assets	592,707		592,002	
Average Net Fixed Assets		$571,534		$570,968
Cost of Power	680,576		680,576	
OM&A	65,698		75,988	
Working Capital Requirement @ 14.2%		105,971		107,432
Rate Base		$677,505		$678,400
Increase in Rate Base				$895

Table 2– MIFRS Impact to Revenue Requirement

Revenue Requirement	CGAAP $000	MIFRS $000	Difference $000
OM&A	$65,698	$75,988	$10,290
Depreciation	47,320	39,346	(7,974)
Return on Capital @ 6.95%	47,078	47,141	63
PILs	5,951	3,723	(2,228)
Service Revenue Requirement	166,047	166,198	151
Revenue Offsets	(9,026)	(9,026)	0
Base Revenue Requirement	$157,021	$157,172	$151
MIFRS Deferral Account[1]	$0	$136	$136
Increase in Revenue Requirement	$157,021	$157,308	$287

The key areas impacted are PP&E, Operations, Maintenance, and Administration ("OM&A"), Payments in Lieu of Taxes ("PILs"), each of which is described in further detail throughout the remainder of this Exhibit.

[1] Exhibit J4-1-1

2.0 PROPERTY, PLANT AND EQUIPMENT

Hydro Ottawa's IFRS project involved a significant number of changes relating to PP&E and a significant amount of time of the overall conversion project has been dedicated to PP&E. The differences range from opening balance sheet accounting, to componentization, depreciation, capitalization, disposals, borrowing costs and capital contributions.

The IASB amended IFRS 1 in May 2010 to allow rate-regulated entities to use the previous accounting Net Book Value ("NBV") as the IFRS cost on the date of transition, this is referred to as the deemed cost exemption. Hydro Ottawa elected to utilize this deemed cost exemption for PP&E which allows for the use of the CGAAP NBV on December 31, 2010 as the IFRS opening cost on January 1, 2011. Therefore, on January 1, 2011, the opening accumulated depreciation is therefore $Nil under IFRS and the opening cost equates to the closing CGAAP NBV - refer to Attachment AT (Exhibit J2-1-1), Page 1 of 3. While on January 1, 2011, the IFRS cost equals the closing CGAAP NBV, as at December 31, 2011 differences do exist between the NBV of PP&E under CGAAP versus IFRS. Refer to Exhibit J4-1-1 and Attachment AZ for details on the difference in the ending balances as at December 31, 2011 and the related requested deferral account.

2.1 Componentization and Depreciation

International Accounting Standard 16 Property, Plant and Equipment ("IAS 16") requires each part of an item of PP&E with a cost that is significant in relation to the total cost of the item to be depreciated separately. This requirement is more stringent than CGAAP. IAS 16 also requires that entities perform a review of its useful lives, depreciation methods, and residual values on an annual basis. Under CGAAP, Hydro Ottawa had followed the useful lives as prescribed by the Board.

The Board has stated that it will no longer prescribe useful lives for PP&E, however a generic depreciation study may be useful, specifically the Board's IFRS Guidance stated:

> "While utilities remain solely responsible for complying with financial reporting requirements, the Board notes that a generic depreciation study could assist utilities with IFRS compliance in addition to providing considerable regulatory benefits. The study should provide a good starting point for the determination of service lives for distribution assets..."

The Board's objective in providing a generic depreciation study:

> "is to assist the distributors in their transition from Canadian Generally Accepted Accounting Principles applicable in a regulatory environment..."

Hydro Ottawa was one of the six Ontario distributors selected to collaborate with Kinectrics Inc. ("Kinectrics") as part of the external depreciation study commissioned by the Board.

Hydro Ottawa, through internal analysis, had determined the components and useful lives as part of the IFRS project in advance of the Kinectrics study. However, once the Kinectrics report was available, Hydro Ottawa compared the components and lives as suggested by Kinectrics as a guideline to those determined through Hydro Ottawa's internal analysis. With few exceptions, Hydro Ottawa is within the ranges suggested as a guideline by Kinectrics. Areas where differences are noted are largely due to certain specific asset replacement practices at Hydro Ottawa or differing environmental conditions.

The Table below lists Hydro Ottawa's IFRS Useful lives by Uniform System of Account ("USofA").

Table 3 – PP&E Components and Useful Lives

USofA Account Number	Description	OEB Useful life (years)[1]	IFRS Useful life (years)
1805	Land	NA	NA
1806	Land Rights	50	50
1808	Buildings and Fixtures	50	25 - 75
1815	Station Equipment (Above 50kV)	25 - 40	15 - 45
1820	Station Equipment (Below 50kV)	25 - 30	15 - 45
1830	Poles, Towers, Fixtures	25	45
1835	Overhead Conductors and Devices	25	25 - 45
1840	Underground Conduit	25	40
1845	Underground Conductors and Devices	25	25 - 60
1850	Line Transformers	25	30 - 35
1855	Services	25	45
1860	Meters	25	15 – 25
1860	Smart Meters	15	15
1905	Land	NA	NA
1906	Land Rights	50	50
1908	Buildings and Fixtures	50	20 - 75
1908	Buildings and Fixtures – Other	25	25
1915	Office Furniture & Equipment	10	10
1920	Computer Equipment – Hardware	5 – 10	5 – 10
1925	Computer Software	5	5
1925	Computer Software 10 Yrs	10	10
1930	Automobiles	4	7
1930	Trucks Less Than 3 tonnes	5	8
1930	Trucks Greater Than 3 tonnes	8	12
1930	Powered Equip & Trailers	8	15
1935	Stores Equipment	10	10
1940	Tools, Shop & Garage Equipment	10	10
1945	Measurement & Testing Equipment	10	10
1955	Communication Equipment	10	8
1960	Equipment - Miscellaneous	10	10
1970	Load Mgmt Contrls Cust Prem	10	10
1975	Load Mgmt Contrls Utility Prem	10	10
1980	System Supervisory Equipment	15	15

[1] OEB Useful life represents the former depreciation rate under CGAAP

Overall, depreciation expense will be reduced since the IFRS lives are generally longer than the rates previously prescribed by the Board. As shown in Table 4, the total reduction in depreciation expense for the 2012 Test year is $8.0M.

Table 4 –CGAAP and MIFRS Depreciation for 2012 Test Year

	$M
CGAAP Depreciation Expense (Exhibit B2-2-1, Table 7)	$47.3
MIFRS Depreciation Expenses (Exhibit J2-1-3, Table 2)	39.3
Reduction in Depreciation Expense	$8.0

2.2 Capitalization

IAS 16 also indicates that only costs that are directly attributable to a specific asset can be capitalized. IAS 16 specifically prohibits the capitalization of administration and other general overhead costs.

In Section 3.3 of the Board's IFRS Guidance, the following guidance is provided regarding capitalization:

> "The Board will require utilities to adhere to IFRS capitalization accounting requirements for rate making and regulatory reporting purposes after the date of adoption of IFRS. The utility will file a copy of its capitalization policy, identifying any updates to the policy, as part of its first cost of service rate filing after IFRS adoption..."

In its letter dated February 24, 2010, the Board indicated that:

- "the test generally applied to determine which overhead costs may be capitalized under IAS 16 is that they be costs that would have been avoided only if the specific asset had not been constructed or acquired..."
- "based on IFRS consultations EB-2008-0104/0408 survey results this may mean a reduction in capitalized overhead for some electricity distributors that have previously capitalized administration and other general over costs ..."

Hydro Ottawa's current CGAAP capitalization practice includes capitalization of direct costs such as materials and outside services (external contractors) directly to the capital project. Labour costs and fleet costs are also allocated directly to the capital project using time sheets. All of these costs are considered directly attributable to specific assets and thus there are no changes to these costs because of IFRS.

Hydro Ottawa also capitalizes costs that are first charged directly to OM&A and then allocated to capital projects through an overhead allocation methodology. The costs allocated through an overhead allocation methodology include engineering costs, supervision costs as well as costs referred to as the administrative allocation which includes supply chain, facilities, human resources, information technology, finance, regulatory, and other corporate costs. The amount of allocated costs will be significantly reduced as a result of IFRS due to the fact that many of these costs are considered administrative or other general overhead, which are specifically disallowed or cannot be considered directly attributable to a specific asset.

Hydro Ottawa performed an analysis of the cost allocations to determine which amounts will continue to be capitalized versus the amounts that are not considered directly attributable and therefore do not meet the criteria for capitalization under IFRS. The majority of the administrative burden was determined to be disallowable except for some costs pertaining to the supply chain function. The engineering and supervision allocations were also analyzed to determine which amounts could no longer be capitalized. Much of the disallowable portion related to training, health and safety costs, geographic information system and control room costs, future planning activities, and manager and supervisory costs that could not be linked to a specific asset. Table 5 summarizes that the increase in OM&A as a result of the above-mentioned disallowable costs is $10.5M.

Table 5 –CGAAP and MIFRS Capital Allocation for 2012 Test Year

Type of allocation	CGAAP 2012 Test Budget $M	MIFRS 2012 Test Budget $M	Difference $M
Labour and Fleet	$20.9	$20.9	$0
Administrative	7.0	1.2	5.8
Engineering	4.4	1.8	2.6
Supervision	4.0	1.9	2.1
TOTAL	$36.3	$25.8	$10.5

Hydro Ottawa's capitalization policy as filed in Exhibit B1-3-1 will be updated prior to January 1, 2012. The sections that will change include removal of any reference to CGAAP to be replaced with IFRS, along with updating for IFRS terms and definitions. The section on capitalized cost will also change significantly; currently it refers to the following:

> "Overhead costs must be directly attributable to capital construction activity at the utility. This is interpreted to mean that the overhead costs to be charged to capital are those that would not exist if Hydro Ottawa did not construct its own capital assets. Eligible costs may appear fixed in the short term but would be eliminated over time (in 3 to 5 years) if Hydro Ottawa did not have a capital program. Overhead costs that are capitalized include such costs as salaries and benefits for construction and engineering personnel not directly chargeable to project costs and the cost of administrative and support services that are required as a result of construction activity."

As described above, the CGAAP policy referred to the entire capital program versus the IFRS requirement that costs must be directly attributable to a specific asset.

2. 3 Asset Disposals

IFRS requires recognition of gains or losses on the disposal of PP&E immediately into income as opposed to the current practice of deferral in accumulated depreciation for pooled assets. The Board's IFRS Guidance states

> "where a utility for financial reporting purposes under IFRS has accounted for the amount of gain or loss on the disposal of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the utility shall reclassify such gains and losses as depreciation expense and disclose the amount separately..."

Hydro Ottawa does not have sufficient historical data for reliable trend analysis on which to base a forecast of the amount of gains or losses expected as a result of derecognizing pooled assets.

Gains can only arise where proceeds of sales are received; losses arise when the NBV on the date of disposal is greater than $Nil. For example, if a pole were knocked down by a storm, the NBV of that specific asset would be shown as a loss on disposal and as noted above, reclassified to depreciation expense for MIFRS. A new pole would have a higher net book value than an older pole and thus a higher loss.

Losses on pooled asset disposals will largely result from early asset disposals due to unforeseen / unplanned events on which Hydro Ottawa does not have any data to support an accurate forecast. Planned replacements only occur when the asset has reached the end of its useful life thus where the NBV is $Nil.

Due to the reasons noted above, nothing has been included in this rate application as estimation of gains or losses for disposals of pooled assets. Hydro Ottawa is requesting a new deferral account to capture these gains and losses on pooled assets (Refer to Exhibit J4-1-1).

There is no change between IFRS and CGAAP for asset disposals for non-pooled assets such as fleet.

2.4 Borrowing Costs

IFRS dictates that directly attributable borrowing costs are capitalized upon qualifying assets only, whereas CGAAP permitted interest to be capitalized on all assets. *International Accounting Standard 23 Borrowing Costs* ("IAS 23") indicates that "a qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale". Hydro Ottawa's previous policy was for financing charges to be applied against projects with construction duration of greater than two months and that the financing charge will be at the rate deemed by the Board.

The IAS 23 standard does not indicate how long the period must be to be considered substantial. Having reviewed historical data on project durations and benchmarked against other entities, Hydro Ottawa has determined that any asset that takes greater than six months to complete is a qualifying asset under IFRS. As a result, borrowing costs have been calculated on Construction Work in Progress ("CIP") where it is expected that the duration of the project will exceed six months.

The November 8, 2010 amendment to the Board's IFRS Guidance includes the following:

> "The Board will continue to publish interest rates for CWIP as it does now. Where incurred debt is acquired on an arms length basis, the actual borrowing cost should be used for determining the amount of carrying charges to be capitalized to CWIP for rate making during the period, in accordance with IFRS. Where incurred debt is not acquired on an arm's length basis, the actual borrowing costs may be used for rate making, provided that the interest rate is no greater than the Board's published rates. Otherwise, the distributor should use the Board's published rates."

Hydro Ottawa has utilized Hydro Ottawa Holding Inc.'s forecasted weighted average cost of borrowing for the purposes of determining the interest rate as per IAS 23. The weighted average rate forecasted for the 2012 test year is 5.1%.

2.5 Capital Contributions

Hydro Ottawa's previous policy under CGAAP was to treat capital contributions as contra accounts within capital assets. These contra accounts were netted against capital assets to provide the net cost. The amounts were then amortized at a rate equivalent to that used for the related asset. Under IFRS, capital contributions cannot be included as an offset to PP&E. These amounts must either be deferred as a liability and amortized into income as revenue, or recognized immediately as revenue.

The November 8, 2010 amendment to the Board's IFRS Guidance includes the following:

> "For regulatory reporting and rate making purposes, customer contributions will be treated as deferred revenue to be included as an offset to rate base and amortized to income over the life of the facilities to which they relate..."

Consistent with the Board's guidance, Hydro Ottawa will defer capital contributions as a liability and amortize to income over the life of the asset. For rate application purposes, capital contributions are included as an offset to rate base.

Hydro Ottawa has elected to use the IFRS 1 exemption regarding the treatment of capital contributions and thus only capital contributions received after January 1, 2011 are treated as a liability. All capital contributions as of December 31, 2010 have been netted against the related assets. On January 1, 2011, the opening balance of capital contributions is $Nil. Refer to Attachment AT (Exhibit J2-1-1), Page 1 of 3.

The amount of capital contributions under IFRS has decreased because of lower overhead amounts being capitalized. This amount of the impact is shown in Exhibit J2-

1-2, Table 2 that indicates a reduction in capital expenditures for the 2012 Test Year of $2.0M.

3.0 PENSIONS

International Accounting Standard 19 Employee Benefits ("IAS 19") prescribes the accounting treatment for employee benefits. IAS 19 dictates that the standard must be applied on a retroactive basis, i.e. Hydro Ottawa would be required to rework the accounting standard as if it had always applied. For post retirement benefits, this means IAS 19 should apply from the inception of the pension plans in order to determine the amounts that would have been recognized on the balance sheet at the date of transition. Applying IFRS retrospectively is not an option for Hydro Ottawa due to the lack of associated information and time requirements to obtain same; therefore, Hydro Ottawa elected to apply the IFRS 1 exemption to recognize all cumulative actuarial losses in retained earnings at the date of transition. The impact to the balance sheet is an increase in the liability and a decrease in retained earnings of $2.7M as of January 1, 2011. Under CGAAP, this amount would have been included in OM&A over time. As a result, pension expense in OM&A for the 2012 test year will be lower under IFRS than CGAAP by approximately $152k.

Hydro Ottawa is requesting a new deferral account to capture the one-time adjustment of $2.7M to the pension liability (Refer to Exhibit J4-1-1).

4.0 MIFRS OM&A

The changes described above as a result of the transition to MIFRS affect the total OM&A expenses in 2012. These changes are reflected in the Uniform System of Accounts as follows:

Table 6 – Changes in OM&A

Total CGAAP OM&A	$65,697,541[1]
5085 Miscellaneous Distribution Expense	+2,095,788[2]
5085 Miscellaneous Distribution Expense	+2,562,456[3]
5625 Administrative Expense Transferred	+5,784,448[4]
5645 Employee Pensions and Benefits	-152,300
Total MIFRS OM&A	$75,987,933

5.0 PILS

The above noted changes between MIFRS and CGAAP results in a reduction in Payments in Lieu of Taxes ("PILs") of $2.2M - refer to Exhibit J3-1-1 for additional information on the PILs calculation under MIFRS.

[1] As per Exhibit D1-1-1
[2] Change in Supervision burden recovery
[3] Change in Engineering burden recovery
[4] Change in Administration (including Supply Chain) burden recovery

GROSS ASSETS – PROPERTY, PLANT AND EQUIPMENT

The tables set out below provide the Modified International Financial Reporting Standards ("MIFRS") equivalent of the Canadian Generally Accepted Accounting Principles ("CGAAP") tables set out in Exhibit B2-1-1 for Gross Assets, in the groupings provided in the Ontario Energy Board 2006 Electricity Distribution Rate Model.

Table 1 provides the 2010 CGAAP ending balances as noted in the final column of Table 5 in Exhibit B2-1-1 and the required adjustments for the MIFRS Opening balances. As described in Exhibit J1-1-1, Hydro Ottawa Limited ("Hydro Ottawa") elected to use the *IFRS 1 First-time Adoption of Internal Financial Reporting Standards* exemption whereby Hydro Ottawa is using the CGAAP carrying amounts, i.e. net book value as the deemed cost under International Financial Reporting Standards ("IFRS"). On January 1, 2011, the opening accumulated depreciation is $Nil under IFRS - this is shown within Table 1 as the accumulated depreciation adjustment. As also described in Exhibit J1-1-1, Hydro Ottawa has elected another exemption under IFRS 1 allowing Hydro Ottawa to apply *International Financial Reporting Interpretations Committee Interpretation18 Transfers of Assets from Customers* to transfers from customers received after January 1, 2011. On January 1, 2011, all previous customer contributions have been netted against the related asset as shown in Table 1, titled customer contribution adjustment.

Tables 2 and 3 provide the MIFRS equivalent of CGAAP Tables 6 and 7 as presented in Exhibit B2-1-1.

Attachment AT contains Appendix 2-B, Fixed Asset Continuity Schedules by Uniform System of Account ("USofA") for 2011 and 2012 under MIFRS. Attachment AT also contains a transitional continuity schedule displaying the adjustments required to the CGAAP 2010 ending balances as noted in Attachment S (Exhibit B2-1-1) in order to arrive at the opening MIFRS balances.

Table 1 – Transition of 2010 Ending CGAAP Balances to Opening MIFRS Balances

Asset Group	CGAAP 2010 Closing Cost[1] (A) $000	Accumulated Depreciation Adjustment (B) $000	Capital Contribution Adjustment (C) $000	MIFRS 2011 Opening Balances (D) $000
Land and Buildings	$28,468	($4,801)	$0	$23,667
TS Primary Above 50	68,859	(11,928)	(662)	56,269
DS	66,047	(29,676)	(942)	35,429
Poles, Wires	520,896	(254,394)	(69,400)	197,102
Line Transformers	115,953	(45,718)	(32,430)	37,805
Services and Meters[2]	202,465	(77,634)	(35,958)	88,873
General Plant	48,630	(12,410)	(533)	35,687
Equipment	34,295	(21,826)	(50)	12,419
IT Assets	73,601	(49,102)	(14)	24,485
Other Distribution Assets	12,017	(4,811)	(182)	7,024
GROSS ASSETS	$1,171,231	($512,300)	($140,171)	$518,760
Contributions and Grants	($176,017)	$35,846	$140,171	$0
Depreciation	($476,454)	$476,454	$0	$0
TOTAL NET ASSETS	$518,760	$0	$0	$518,760

[1] Exhibit B2-1-1, Table 5.
[2] Stranded Meters have been included here.

Table 2 – MIFRS 2011 Bridge Year Gross and Net Fixed Assets

Asset Group	MIFRS Opening CIP[1] (A) $000	MIFRS Opening Balances (B) $000	2011 MIFRS Capital Expenditures [2](C) $000	2011 MIFRS CIP (D) $000	2011 MIFRS Disposals (E) $000	2011 MIFRS Ending Balance =A+B+C-D+E $000
Land and Buildings	$513	$23,667	$3,761	$2,147	$0	$25,794
TS Primary Above 50	6,629	56,269	8,477	9,712	0	61,663
DS	6,575	35,429	10,074	237	0	51,841
Poles, Wires	7,121	197,102	30,788	7,121	0	227,890
Line Transformers	1,710	37,805	7,486	1,710	0	45,291
Services and Meters[3]	1,511	88,873	11,608	1,511	0	100,481
General Plant	(3)	35,687	1,584	351	(23)	36,894
Equipment	1,527	12,419	3,669	1,527	0	16,088
IT Assets	1,376	24,485	12,256	7,906	0	30,211
Other Distribution Assets	63	7,024	1,915	63	0	8,939
GROSS ASSETS	$27,022	$518,760	$91,618	$32,285	($23)	$605,092
Contributions and Grants	($6,422)	$0	($15,409)	($6,422)	$0	($15,409)
Depreciation	$0	$0	($39,748)[4]	$0	$0	($39,748)
TOTAL NET ASSETS	$20,600	$518,760	$36,461	$25,863	($23)	$549,935

[1] No opening adjustments required to CIP balances, equates to CGAAP Closing CIP (Exhibit B2-1-1, Table 5).
[2] Exhibit J2-1-2.
[3] Stranded Meters have been included here.
[4] Exhibit J2-1-3, Table 1.

Table 3 – MIFRS 2012 Test Year Gross and Net Fixed Assets

Asset Group	2011 MIFRS CIP (A) $000	2011 MIFRS Ending Balances (B) $000	2012 MIFRS Capital Expenditures[1] (C) $000	2012 MIFRS CIP (D) $000	2012 MIFRS Disposals (E) $000	2012 MIFRS Ending Balance =A+B+C-D+E $000
Land and Buildings	$2,147	$25,794	$11,184	$3,871	$0	$35,254
TS Primary Above 50	9,712	61,663	2,692	11,742	0	62,325
DS	237	51,841	13,925	3,729	0	62,274
Poles, Wires	7,121	227,890	34,391	7,121	0	262,281
Line Transformers	1,710	45,291	8,110	1,710	0	53,401
Services and Meters[2]	1,511	100,481	9,949	1,511	0	110,430
General Plant	351	36,894	713	351	0	37,607
Equipment	1,527	16,088	3,422	1,527	0	19,510
IT Assets	7,906	30,211	13,160	1,376	0	49,901
Other Distribution Assets	63	8,939	1,781	63	0	10,720
GROSS ASSETS	$32,285	$605,092	$99,327	$33,001	$0	$703,703
Contributions and Grants	($6,422)	($15,409)	($17,198)	($6,422)	$0	($32,607)
Depreciation	$0	($39,748)	($39,346)[3]	$0	$0	($79,094)
TOTAL NET ASSETS	$25,863	$549,935	$42,783	$26,579	$0	$592,002

[1] Exhibit J2-1-2.
[2] Stranded Meters have been included here.
[3] Exhibit J2-1-3, Table 2.

MIFRS January 1, 2011 Opening Balance - Fixed Asset Continuity Schedule

		Cost $000					Accumulated Depreciation $000			
OEB	Description	IFRS Depreciation Rate	CGAAP Opening Balance	Accumulated Depreciation Adjustment	Capital Contribution Adjustment	MIFRS Opening Cost	CGAAP Opening Balance	Accumulated Depreciation Adjustment	MIFRS Opening Accumulated Depreciation	MIFRS Net Book Value January 1, 2011
1805	Land	N/A	$4,446	$0	$0	$4,446	$0	$0	$0	$4,446
1806	Land Rights	50	2,716	(907)	0	1,809	(907)	907	0	1,809
1808	Buildings and Fixtures	25 - 75	20,311	(3,790)	0	16,521	(3,790)	3,790	0	16,521
1815	Station Equipment (Above 50 kV)	15 - 45	68,859	(11,928)	(662)	56,269	(11,928)	11,928	0	56,269
1820	Station Equipment (Above 50 kV)	15 - 45	66,047	(29,676)	(942)	35,429	(29,676)	29,676	0	35,429
1830	Poles, Towers and Fixtures	45	120,490	(59,899)	(7,529)	53,062	(59,899)	59,899	0	53,062
1835	Overhead Conductors and Devices	25 - 45	68,543	(23,721)	(6,302)	38,520	(23,721)	23,721	0	38,520
1840	Underground Conduit	40	172,845	(97,710)	(25,041)	50,094	(97,710)	97,710	0	50,094
1845	Underground Conductors and Devices	25 - 60	159,017	(73,065)	(30,527)	55,425	(73,065)	73,065	0	55,425
1850	Line Transformers	30 - 35	111,976	(44,741)	(32,430)	34,806	(44,741)	44,741	0	34,806
1850	Line Transformers in Inventory	N/A	3,976	(977)	0	2,999	(977)	977	0	2,999
1855	Services	45	101,606	(30,927)	(32,433)	38,246	(30,927)	30,927	0	38,246
1860	Meters	15 - 25	48,098	(35,763)	(3,206)	9,129	(35,763)	35,763	0	9,129
1860	Smart Meters	15	52,489	(10,813)	(319)	41,357	(10,813)	10,813	0	41,357
1860	Meters in Inventory	N/A	272	(131)	0	141	(131)	131	0	141
1905	Land	N/A	863	0	0	863	0	0	0	863
1906	Land Rights	50	132	(103)	0	28	(103)	103	0	28
1908	Buildings and Fixtures	20 - 75	45,770	(10,109)	(2,251)	33,410	(10,109)	10,109	0	33,410
1908	Buildings and Fixtures	25	2,860	(2,302)	1,719	2,276	(2,302)	2,302	0	2,276
1915	Office Furniture and Equipment	10	3,996	(2,432)	(30)	1,535	(2,432)	2,432	0	1,535
1920	Computer Equipment - Hardware	5 - 10	10,584	(7,884)	(14)	2,686	(7,884)	7,884	0	2,686
1925	Computer Software	5	38,307	(25,901)	(1)	12,405	(25,901)	25,901	0	12,405
1925	Computer Software 10 Yrs	10	24,710	(15,317)	0	9,394	(15,317)	15,317	0	9,394
1930	Automobiles	7	185	(182)	0	4	(182)	182	0	4
1930	Trucks less than 3 tonnes	8	2,051	(1,780)	0	271	(1,780)	1,780	0	271
1930	Trucks greater than 3 tonnes	12	16,924	(11,318)	0	5,606	(11,318)	11,318	0	5,606
1930	Power Operated Equipment	15	1,706	(1,205)	0	501	(1,205)	1,205	0	501
1935	Stores Equipment	10	217	(166)	0	51	(166)	166	0	51
1940	Tools, Shop and Garage Equipment	10	6,787	(3,206)	(2)	3,580	(3,206)	3,206	0	3,580
1945	Measurement and Testing Equipment	10	743	(596)	0	147	(596)	596	0	147
1955	Communication Equipment	8	1,469	(903)	(19)	547	(903)	903	0	547
1960	Miscellaneous Equipment	10	216	(39)	0	176	(39)	39	0	176
1970	Load Mgmt Controls - Customer Premises	10	614	(265)	0	349	(265)	265	0	349
1975	Load Mgmt Controls - Utility Premises	10	72	(32)	0	40	(32)	32	0	40
1980	System Supervisory Equipment	15	11,332	(4,514)	(182)	6,635	(4,514)	4,514	0	6,635
1995	Contributions and Grants - Credit		(176,017)	35,847	140,171	(0)	35,847	(35,847)	0	(0)
	Total		$995,214	($476,455)	($0)	$518,758	($476,455)	$476,455	$0	$518,758

Totals may not match due to rounding

2011 MIFRS - Fixed Asset Continuity Schedule

			Cost $000				Accumulated Depreciation $000				
OEB	Description	IFRS Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
1805	Land	N/A	$4,446	$0		$4,446		$0		$0	$4,446
1806	Land Rights	50	1,809	0		1,809		(46)		(46)	1,762
1808	Buildings and Fixtures	25 - 75	16,521	2,127		18,648		(712)		(712)	17,936
1815	Station Equipment (Above 50 kV)	15 - 45	56,269	5,395		61,664		(2,308)		(2,308)	59,356
1820	Station Equipment (Above 50 kV)	15 - 45	35,429	16,412		51,841		(3,547)		(3,547)	48,294
1830	Poles, Towers and Fixtures	45	53,062	6,863		59,926		(1,572)		(1,572)	58,353
1835	Overhead Conductors and Devices	25 - 45	38,520	5,344		43,864		(1,286)		(1,286)	42,579
1840	Underground Conduit	40	50,094	7,443		57,537		(1,992)		(1,992)	55,545
1845	Underground Conductors and Devices	25 - 60	55,425	11,138		66,563		(3,442)		(3,442)	63,122
1850	Line Transformers	30 - 35	34,806	7,486		42,292		(2,132)		(2,132)	40,159
1850	Line Transformers in Inventory	N/A	2,999	0		2,999		0		0	2,999
1855	Services	45	38,246	7,749		45,995		(1,201)		(1,201)	44,794
1860	Meters	15 - 25	9,129	1,721	0	10,850		(2,998)	0	(2,998)	7,852
1860	Smart Meters	15	41,357	2,138		43,495		(3,704)		(3,704)	39,791
1860	Meters in Inventory	N/A	141	0		141		0		0	141
1905	Land	N/A	863	0		863		0		0	863
1906	Land Rights	50	28	0		28		(1)		(1)	28
1908	Buildings and Fixtures	20 - 75	33,410	1,230	(23)	34,617		(2,012)		(2,012)	32,605
1908	Buildings and Fixtures	25	2,276	0		2,276		(209)		(209)	2,067
1915	Office Furniture and Equipment	10	1,535	230		1,765		(378)		(378)	1,387
1920	Computer Equipment - Hardware	5 - 10	2,686	1,063		3,749		(1,745)		(1,745)	2,005
1925	Computer Software	5	12,405	4,662		17,068		(5,329)		(5,329)	11,739
1925	Computer Software 10 Yrs	10	9,394	0		9,394		(2,505)		(2,505)	6,889
1930	Automobiles	7	4	253		257		(19)		(19)	238
1930	Trucks less than 3 tonnes	8	271	96		368		(54)		(54)	313
1930	Trucks greater than 3 tonnes	12	5,606	1,610		7,216		(686)		(686)	6,531
1930	Power Operated Equipment	15	501	41		541		(43)		(43)	498
1935	Stores Equipment	10	51	0		51		(27)		(27)	25
1940	Tools, Shop and Garage Equipment	10	3,580	567		4,147		(734)		(734)	3,412
1945	Measurement and Testing Equipment	10	147	0		147		(66)		(66)	82
1955	Communication Equipment	8	547	797		1,344		(282)		(282)	1,061
1960	Miscellaneous Equipment	10	176	76		252		(27)		(27)	226
1970	Load Mgmt Controls - Customer Premises	10	349	441		790		(86)		(86)	704
1975	Load Mgmt Controls - Utility Premises	10	40	0		40		(8)		(8)	32
1980	System Supervisory Equipment	15	6,635	1,474		8,109		(813)		(813)	7,297
1995	Contributions and Grants - Credit		(0)	(15,409)		(15,409)		214		214	(15,196)
	Total		$518,758	$70,947	($23)	$589,682	$0	($39,748)	$0	($39,748)	$549,934

Totals may not match due to rounding

2012 MIFRS - Fixed Asset Continuity Schedule

			Cost $000				Accumulated Depreciation $000				
OEB	Description	IFRS Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
1805	Land	N/A	$4,446	$0		$4,446	$0	$0		$0	$4,446
1806	Land Rights	50	1,809	0		1,809	(46)	(46)		(92)	1,716
1808	Buildings and Fixtures	25 - 75	18,648	5,461		24,109	(712)	(633)		(1,345)	22,763
1815	Station Equipment (Above 50 kV)	15 - 45	61,664	661		62,325	(2,308)	(2,282)		(4,591)	57,734
1820	Station Equipment (Above 50 kV)	15 - 45	51,841	10,433		62,274	(3,547)	(3,590)		(7,137)	55,138
1830	Poles, Towers and Fixtures	45	59,926	8,278		68,204	(1,572)	(1,740)		(3,313)	64,891
1835	Overhead Conductors and Devices	25 - 45	43,864	7,746		51,610	(1,286)	(1,449)		(2,735)	48,875
1840	Underground Conduit	40	57,537	6,883		64,420	(1,992)	(2,171)		(4,163)	60,257
1845	Underground Conductors and Devices	25 - 60	66,563	11,483		78,047	(3,442)	(3,708)		(7,150)	70,897
1850	Line Transformers	30 - 35	42,292	8,110		50,402	(2,132)	(2,390)		(4,522)	45,880
1850	Line Transformers in Inventory	N/A	2,999	0		2,999	0	0		0	2,999
1855	Services	45	45,995	8,636		54,631	(1,201)	(1,383)		(2,585)	52,046
1860	Meters	15 - 25	10,850	486		11,336	(2,998)	(3,097)		(6,094)	5,242
1860	Smart Meters	15	43,495	827		44,322	(3,704)	(3,803)		(7,507)	36,815
1860	Meters in Inventory	N/A	141	0		141	0	0		0	141
1905	Land	N/A	863	4,000		4,863	0	0		0	4,863
1906	Land Rights	50	28	0		28	(1)	(1)		(2)	27
1908	Buildings and Fixtures	20 - 75	34,617	713		35,330	(2,012)	(1,857)		(3,868)	31,462
1908	Buildings and Fixtures	25	2,276	0		2,276	(209)	(209)		(417)	1,859
1915	Office Furniture and Equipment	10	1,765	230		1,995	(378)	(317)		(695)	1,300
1920	Computer Equipment - Hardware	5 - 10	3,749	1,371		5,120	(1,745)	(1,167)		(2,912)	2,209
1925	Computer Software	5	17,068	4,372		21,440	(5,329)	(4,336)		(9,665)	11,775
1925	Computer Software 10 Yrs	10	9,394	13,947		23,341	(2,505)	(2,737)		(5,242)	18,098
1930	Automobiles	7	257	254		511	(19)	(55)		(74)	437
1930	Trucks less than 3 tonnes	8	368	456		824	(54)	(89)		(143)	681
1930	Trucks greater than 3 tonnes	12	7,216	1,592		8,809	(686)	(819)		(1,505)	7,304
1930	Power Operated Equipment	15	541	122		663	(43)	(48)		(91)	572
1935	Stores Equipment	10	51	0		51	(27)	(16)		(43)	9
1940	Tools, Shop and Garage Equipment	10	4,147	600		4,747	(734)	(726)		(1,460)	3,287
1945	Measurement and Testing Equipment	10	147	0		147	(66)	(36)		(102)	46
1955	Communication Equipment	8	1,344	92		1,435	(282)	(262)		(545)	891
1960	Miscellaneous Equipment	10	252	76		328	(27)	(34)		(61)	267
1970	Load Mgmt Controls - Customer Premises	10	790	0		790	(86)	(108)		(194)	596
1975	Load Mgmt Controls - Utility Premises	10	40	0		40	(8)	(8)		(16)	24
1980	System Supervisory Equipment	15	8,109	1,781		9,890	(813)	(890)		(1,702)	8,188
1995	Contributions and Grants - Credit		(15,409)	(17,198)		(32,608)	214	663		877	(31,731)
	Total		$589,682	$81,413	$0	$671,095	($39,748)	($39,346)	$0	($79,094)	$592,001

Totals may not match due to rounding

MIFRS CAPITAL EXPENDITURES

The following Tables provide the Modified International Financial Reporting Standards ("MIFRS") capital expenditures in comparison to the Canadian Generally Accepted Accounting Principles ("CGAAP") capital expenditures for each asset group for both the 2011 Bridge Year and the 2012 Test Year.

Table 1 – MIFRS Capital Expenditures, 2011 Bridge Year

Asset Group	CGAAP 2011[1] $000	MIFRS 2011 $000	Variance $000
Land and Buildings	$3,987	$3,761	($226)
TS Primary Above 50	9,504	8,477	(1,027)
DS	11,487	10,074	(1,413)
Poles, Wires	35,293	30,788	(4,505)
Line Transformers	8,480	7,486	(994)
Services and Meters	13,200	11,608	(1,592)
General Plant	1,678	1,584	(94)
Equipment	3,895	3,669	(226)
IT Assets	12,996	12,256	(740)
Other Distribution Assets	2,062	1,915	(147)
GROSS TOTAL	$102,582	$91,618	($10,964)
Contributed Capital	($17,695)	($15,409)	$2,286
TOTAL NET ASSETS	$84,887	$76,209	($8,678)

[1] Exhibit B5-3-1, Table 1

Table 2 – MIFRS Capital Expenditures, 2012 Test Year

Asset Group	CGAAP 2012 [1] $000	MIFRS 2012 $000	Variance $000
Land and Buildings	$11,622	$11,184	($438)
TS Primary Above 50	3,024	2,692	(332)
DS	15,628	13,925	(1,703)
Poles, Wires	38,965	34,391	(4,574)
Line Transformers	9,051	8,110	(941)
Services and Meters	11,310	9,949	(1,361)
General Plant	759	713	(46)
Equipment	3,643	3,422	(221)
IT Assets	13,901	13,160	(741)
Other Distribution Assets	1,896	1,781	(115)
GROSS TOTAL	$109,799	$99,327	($10,472)
Contributed Capital	($19,223)	($17,198)	$2,025
TOTAL NET ASSETS	$90,576	$82,129	($8,447)

[1] Exhibit B5-4-1, Table 1

MIFRS DEPRECIATION

The following Tables provide the Modified International Financial Reporting Standards ("MIFRS") depreciation in comparison to the Canadian Generally Accepted Accounting Principles ("CGAAP") depreciation for each asset group for both the 2011 Bridge Year and the 2012 Test Year.

Table 1 – MIFRS Depreciation, 2011 Bridge Year

Asset Group	CGAAP 2011[1] $000	MIFRS 2011 $000	Variance $000
Land and Buildings	429	$759	330
TS Primary Above 50	1,797	2,308	511
DS	1,951	3,546	1,595
Poles, Wires	15,946	8,190	(7,756)
Line Transformers	3,378	2,080	(1,298)
Services and Meters	9,179	7,845	(1,334)
General Plant	914	2,220	1,306
Equipment	3,229	2,315	(914)
IT Assets	9,260	9,579	319
Other Distribution Assets	834	906	72
TOTAL	$46,917	$39,748	(7,169)

[1] Exhibit B3-1-1, Table 6.

Table 2 – MIFRS Depreciation, 2012 Test Year

Asset Group	CGAAP 2012[1] $000	MIFRS 2012 $000	Variance $000
Land and Buildings	$508	$681	$173
TS Primary Above 50	1,973	2,282	309
DS	2,393	3,588	1,195
Poles, Wires	16,200	8,742	(7,458)
Line Transformers	3,459	2,230	(1,229)
Services and Meters	9,569	8,109	(1,460)
General Plant	960	2,065	1,105
Equipment	3,206	2,403	(803)
IT Assets	8,086	8,241	155
Other Distribution Assets	966	1,005	39
TOTAL	$47,320	$39,346	($7,974)

[1] Exhibit B3-1-1, Table 7.

PAYMENTS IN LIEU OF TAXES CALCULATION - MIFRS

Hydro Ottawa Limited ("Hydro Ottawa") is required to make Payments in Lieu of Taxes ("PILs") based on its taxable income, which will not change under Modified International Financial Reporting Standards ("MIFRS"). For its PILs calculation under MIFRS, Hydro Ottawa used the same general principles and methodologies outlined in Exhibit D6-1-1 Payments in Lieu of Taxes Calculation, and the same model based on the 2011 Cost of Service (COS) Tax Model as used for the Canadian Generally Accepted Accounting Principles ("CGAAP") calculation. The MIFRS PILs calculations are shown in Exhibit J3-1-1 Attachment AU. The Model reflects the 2010 Historical Year, 2011 Bridge Year and 2012 Test Year adjusted to capture the appropriate information changes under MIFRS as described in Exhibit J1-1-1 Transition to MIFRS.

While the same principles and model from the CGAAP PILs calculation were used, the amount of PILs included in the 2012 revenue requirement under MIFRS was reduced significantly from $6.0M to $3.7M. The reason for this large change in 2012 is that the Return on Equity (Regulatory Income) calculated from the Rate Base remained almost the same as under CGAAP but the amortization add back reduced by $8.0M resulting in a lower Taxable Income amount. The reduced amortization is a timing change which would be captured in future income taxes which have historically not been included in calculating PILs for the revenue requirement.

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Version: 1.0

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O	O. Taxable Income Test Year
P	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.***

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This PILs or Income Taxes Work Form Model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing your PILs or Income Taxes. 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 without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy 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.

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Data Input Sheet

Applicants Rate Base	Rate Re-Basing Amount				
Average Net Fixed Assets					
Gross Fixed Assets - Re-Basing Opening	$ 589,682,545	A			
Add: CWIP Re-Basing Opening	$ 25,863,926	B			
Re-Basing Capital Additions	$ 82,129,358	C			
Re-Basing Capital Disposals	$ -	D			
Re-Basing Capital Retirements		E			
Deduct: CWIP Re-Basing Closing	-$ 26,579,935	F			
Gross Fixed Assets - Re-Basing Closing	$ 671,095,894	G			
Average Gross Fixed Assets			$ 630,389,220	H = (A + G) / 2	
Accumulated Depreciation - Re-Basing Opening	$ 39,747,874	I			
Re-Basing Depreciation Expense	$ 39,346,279	J			
Re-Basing Disposals		K			
Re-Basing Retirements		L			
Accumulated Depreciation - Re-Basing Closing	$ 79,094,153	M			
Average Accumulated Depreciation			$ 59,421,014	N = (I + M) / 2	
Average Net Fixed Assets			**$ 570,968,206**	O = H - M	570,968,208
Working Capital Allowance					
Working Capital Allowance Base	$ 756,563,900	P			
Working Capital Allowance Rate	14.2%	Q			
Working Capital Allowance			**$ 107,432,074**	R = P * Q	
Rate Base			**$ 678,400,280**	S = O + R	

Return on Rate Base					
Deemed ShortTerm Debt %	4.00%	T	$ 27,136,011	W = S * T	
Deemed Long Term Debt %	56.00%	U	$ 379,904,157	X = S * U	
Deemed Equity %	40.00%	V	$ 271,360,112	Y = S * V	
Short Term Interest	2.46%	Z	$ 667,546	AC = W * Z	
Long Term Interest	5.39%	AA	$ 20,476,834	AD = X * AA	
Return on Equity (Regulatory Income)	9.58%	AB	**$ 25,996,299**	AE = Y * AB	
Return on Rate Base			**$ 47,140,679**	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?	Yes		
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)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. 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: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

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										
General corporate rate	1	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%		
Federal tax abatement	2	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%		
Adjusted federal rate	3	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%		
Surtax (4% of line 3)	4	1.12%	1.12%	0.00%	0.00%	0.00%	0.00%	0.00%		
		29.12%	29.12%	28.00%	28.00%	28.00%	28.00%	28.00%		
Rate reduction		-7.00%	-7.00%	-8.50%	-9.00%	-10.00%	-11.50%	-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		400,000	400,000	400,000	500,000	500,000	500,000	500,000		
Ontario Small Business Threshold		400,000	500,000	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%		
Ontario small business rate		5.50%	5.50%	5.50%	5.50%	5.00%	4.50%	4.50% 0.00%		

Ontario surtax claw-back of 4.25% starts at $500,000 and eliminates the SBC at $1,500,000.

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**
3. **Federal Budget of March 26, 2009 The provincial corporate tax rate was reduced**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Ontario

Schedule 8 and 10 UCC and CEC

Historic - 2010				
Class	Class Description	UCC End of Year Historic per tax returns	Less: Non-Distribution Portion	UCC Bridge Year Opening Balance
1	Distribution System - post 1987	228,562,253	1,441,806	227,120,447
2	Distribution System - pre 1988	81,332,935	0	81,332,935
8	General Office/Stores Equip	9,375,636	0	9,375,636
10	Computer Hardware/ Vehicles	4,136,442	0	4,136,442
10.1	Certain Automobiles	0	0	0
12	Computer Software	3,968,054	0	3,968,054
13 1	Lease # 1	0	0	0
13 2	Lease #2	0	0	0
13 3	Lease # 3	0	0	0
13 4	Lease # 4	0	0	0
14	Franchise	0	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	0
45	Computers & Systems Software acq'd post Mar 22/04	285,645	0	285,645
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0
47	Distribution System - post February 2005	218,729,008	0	218,729,008
50	Data Network Infrastructure Equipment - post Mar 2007	1,660,421	0	1,660,421
1.3	Buildings - post 2007	15,706,381	0	15,706,381
3	Buildings - pre 1988	11,876,867	0	11,876,867
42	Fibre Optic Cable	619,791	0	619,791
52	Computer Hardware (acquired after Jan 27, 2009 and before Feb. 2011)	0	0	0
		0	0	0
	SUB-TOTAL - UCC	576,253,433	1,441,806	574,811,627
CEC	Goodwill	0	0	0
CEC	Land Rights	959,426	0	959,426
CEC	FMV Bump-up	0	0	0
		0	0	0
		0	0	0
	SUB-TOTAL - CEC	959,426	0	959,426

PILS OR INCOME TAXES WORK FORM
Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 13 Tax Reserves Historical - 2010

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			
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483
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	**430,483**	**0**	**430,483**
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	1,240,035		1,240,035
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
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
			0
Total	**1,240,035**	**0**	**1,240,035**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Sch 7-1 Loss Carry Forword Historic - 2010

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic			0

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

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Historic Year Adjusted Taxable Income - 2010

Historic				
	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	39,687,000	0	39,687,000
Additions:				
Interest and penalties on taxes	103	100,306	0	100,306
Amortization of tangible assets	104	43,237,000	0	43,237,000
Amortization of intangible assets	106	0	0	0
Recapture of capital cost allowance from Schedule 8	107	0	0	0
Gain on sale of eligible capital property from Schedule 10	108	0	0	0
Income or loss for tax purposes- joint ventures or partnerships	109	0	0	0
Loss in equity of subsidiaries and affiliates	110	0	0	0
Loss on disposal of assets	111	0	0	0
Charitable donations	112	0	0	0
Taxable Capital Gains	113	1,259,282	0	1,259,282
Political Donations	114	0	0	0
Deferred and prepaid expenses	116	0	0	0
Scientific research expenditures deducted on financial statements	118	0	0	0
Capitalized interest	119	0	0	0
Non-deductible club dues and fees	120	0	0	0
Non-deductible meals and entertainment expense	121	78,405	0	78,405
Non-deductible automobile expenses	122	0	0	0
Non-deductible life insurance premiums	123	0	0	0
Non-deductible company pension plans	124	0	0	0
Tax reserves deducted in prior year	125	3,602,515	0	3,602,515
Reserves from financial statements- balance at end of year	126	1,240,035	0	1,240,035
Soft costs on construction and renovation of buildings	127	0	0	0
Book loss on joint ventures or partnerships	205	0	0	0
Capital items expensed	206	0	0	0
Debt issue expense	208	0	0	0
Development expenses claimed in current year	212	0	0	0
Financing fees deducted in books	216	0	0	0
Gain on settlement of debt	220	0	0	0
Non-deductible advertising	226	0	0	0
Non-deductible interest	227	0	0	0
Non-deductible legal and accounting fees	228	0	0	0
Recapture of SR&ED expenditures	231	0	0	0
Share issue expense	235	0	0	0
Write down of capital property	236	0	0	0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0	0
Other Additions				
Interest Expensed on Capital Leases	290	0	0	0
Realized Income from Deferred Credit Accounts	291	0	0	0
Pensions	292		0	0
Apprenticeship & Coop Tax Credits	293	215,403	0	215,403
Employee Future Benefit expenses as per financial statements	294	622,384	0	622,384
Paragraph 12 (1)(g) income inclusion - Smart Meter Depreciation Recovery	295	3,038,628	0	3,038,628
Total Additions		**53,393,958**	**0**	**53,393,958**
Deductions:				
Gain on disposal of assets per financial statements	401	2,686,000	0	2,686,000
Dividends not taxable under section 83	402	0	0	0
Capital cost allowance from Schedule 8	403	43,125,579	0	43,125,579
Terminal loss from Schedule 8	404	0	0	0
Cumulative eligible capital deduction from Schedule 10	405	72,215	0	72,215
Allowable business investment loss	406	0	0	0
Deferred and prepaid expenses	409	0	0	0
Scientific research expenses claimed in year	411	0	0	0
Tax reserves claimed in current year	413	430,483	0	430,483
Reserves from financial statements - balance at beginning of year	414	3,322,368	0	3,322,368
Contributions to deferred income plans	416	0	0	0
Book income of joint venture or partnership	305	0	0	0
Equity in income from subsidiary or affiliates	306	0	0	0
Other deductions: (Please explain in detail the nature of the item)		181,427		
Interest capitalized for accounting deducted for tax	390	0	0	0
Capital Lease Payments	391	0	0	0
Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0
Allowance for Funds Used During Construction	393	892,795	0	892,795
Actual Employee Benefits Paid	394	440,847	0	440,847
Total Deductions		**51,151,714**	**0**	**50,970,287**
Net Income for Tax Purposes		**41,929,244**	**0**	**42,110,671**
Charitable donations from Schedule 2	311	0	0	0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0
Non-capital losses of preceding taxation years from Schedule 4	331	0	0	0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332	0	0	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0
TAXABLE INCOME		**41,929,244**	**0**	**42,110,671**

PILS OR INCOME TAXES WORK FORM
Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 8 CCA Bridge Year - 2011

Class	Class Description	UCC Test Bridge Opening Balance	Additions	Disposals	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	$ 227,120,447	$ -	$ -	$ 227,120,447	$ -	$ 227,120,447	4%	$ 9,084,818	$ 218,035,629
2	Distribution System - pre 1988	$ 81,332,935	$ -	$ -	$ 81,332,935	$ -	$ 81,332,935	6%	$ 4,879,976	$ 76,452,959
8	General Office/Stores Equip	$ 9,375,636	$ 3,574,602	$ -	$ 12,950,238	$ 1,787,301	$ 11,162,937	20%	$ 2,232,587	$ 10,717,651
10	Computer Hardware/ Vehicles	$ 4,136,442	$ 2,000,212	$ -	$ 6,136,654	$ 1,000,106	$ 5,136,548	30%	$ 1,540,964	$ 4,595,690
10.1	Certain Automobiles	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 3,968,054	$ 4,585,311	$ -	$ 8,553,365	$ 2,292,655	$ 6,260,709	100%	$ 6,260,709	$ 2,292,655
13 1	Lease # 1	$ -	$ -	$ -	$ -	$ -	$ -	5	$ -	$ -
13 2	Lease #2	$ -	$ -	$ -	$ -	$ -	$ -	4	$ -	$ -
13 3	Lease # 3	$ -	$ -	$ -	$ -	$ -	$ -	3	$ -	$ -
13 4	Lease # 4	$ -	$ -	$ -	$ -	$ -	$ -	4	$ -	$ -
14	Franchise	$ -	$ -	$ -	$ -	$ -	$ -	7	$ -	$ -
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	$ 285,645	$ -	$ -	$ 285,645	$ -	$ 285,645	45%	$ 128,540	$ 157,105
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 218,729,008	$ 56,233,206	$ -	$ 274,962,214	$ 28,116,603	$ 246,845,611	8%	$ 19,747,649	$ 255,214,565
50	Data Network Infrastructure Equipment - post Mar 2007	$ 1,660,421	$ 1,036,883	$ -	$ 2,697,304	$ 518,441	$ 2,178,862	55%	$ 1,198,374	$ 1,498,929
1.3	Buildings - post 2007	$ 15,706,381	$ 3,349,452	$ -	$ 19,055,833	$ 1,674,726	$ 17,381,107	6%	$ 1,042,866	$ 18,012,967
3	Buildings - pre 1988	$ 11,876,867	$ -	$ -	$ 11,876,867	$ -	$ 11,876,867	5%	$ 593,843	$ 11,283,024
42	Fibre Optic Cable	$ 619,791	$ -	$ -	$ 619,791	$ -	$ 619,791	12%	$ 74,375	$ 545,416
52	Computer Hardware (acquired after Jan 27, 2009 and before Feb. 2011)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
	TOTAL	$ 574,811,627	$ 70,779,665	$ -	$ 645,591,292	$ 35,389,833	$ 610,201,460		$ 46,784,703	$ 598,806,589

PILS OR INCOME TAXES WORK

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Schedule 10 CEC Bridge Year - 2011

Cumulative Eligible Capital					**959,426**
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 the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0		
			0		**0**
Amount transferred on amalgamation or wind-up of subsidiary	0				**0**
Subtotal					**959,426**
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					**959,426**
Current Year Deduction		**959,426**	**x 7% =**		**67,160**
Cumulative Eligible Capital - Closing Balance					**892,266**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 13 Tax Reserves Bridge Year - 2011

CONTINUITY OF RESERVES

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments: Additions	Bridge Year Adjustments: 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)(l)	430,483		430,483			430,483	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	**430,483**	**0**	**430,483**	**0**	**0**	**430,483**	**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	1,240,035		1,240,035			1,240,035	0	
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	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
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 ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	**1,240,035**	**0**	**1,240,035**	**0**	**0**	**1,240,035**	**0**	**0**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Sch 7-1 Loss Carry Forward Bridge Year - 2011

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	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

Net 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	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

PILS OR INCOME TAXES WORK
Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Bridge Year Adjusted Taxable Income - 2011

Bridge		
	T2S1 line #	Total for Legal Entity
Income before PILs/Taxes	A	28,951,870
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets	104	37,194,031
Amortization of intangible assets	106	0
Recapture of capital cost allowance from Schedule 8	107	0
Gain on sale of eligible capital property from Schedule 10	108	0
Income or loss for tax purposes- joint ventures or partnerships	109	0
Loss in equity of subsidiaries and affiliates	110	0
Loss on disposal of assets	111	0
Charitable donations	112	0
Taxable Capital Gains	113	0
Political Donations	114	0
Deferred and prepaid expenses	116	0
Scientific research expenditures deducted on financial statements	118	0
Capitalized interest	119	0
Non-deductible club dues and fees	120	0
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	0
Non-deductible life insurance premiums	123	0
Non-deductible company pension plans	124	0
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	0
Book loss on joint ventures or partnerships	205	0
Capital items expensed	206	0
Debt issue expense	208	0
Development expenses claimed in current year	212	0
Financing fees deducted in books	216	0
Gain on settlement of debt	220	0
Non-deductible advertising	226	0
Non-deductible interest	227	0
Non-deductible legal and accounting fees	228	0
Recapture of SR&ED expenditures	231	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) and 12(1)(z.2)	237	0
Other Additions		
Interest Expensed on Capital Leases	290	0
Realized Income from Deferred Credit Accounts	291	0
Employee Benefits per F/S	292	600,000
Non-deductible penalties	293	0
Apprentice tax credit - Fed 2010 & Ont 2011	294	214,500
Paragraph 12 (1)(g) income inclusion - Smart Meter Depreciation Recovery	295	3,038,628
Total Additions		**41,177,159**
Deductions:		
Gain on disposal of assets per financial statements	401	0
Dividends not taxable under section 83	402	0
Capital cost allowance from Schedule 8	403	46,784,703
Terminal loss from Schedule 8	404	0
Cumulative eligible capital deduction from Schedule 10	405	67,160
Allowable business investment loss	406	0
Deferred and prepaid expenses	409	0
Scientific research expenses claimed in year	411	0
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	0
Book income of joint venture or partnership	305	0
Equity in income from subsidiary or affiliates	306	0
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	0
Capital Lease Payments	391	0
Non-taxable imputed interest income on deferral and variance accounts	392	0
AFUDC	393	524,527
Actual Employee Benefits Paid	394	400,000
Total Deductions		**47,776,390**
Net Income for Tax Purposes		**22,352,639**
Charitable donations from Schedule 2	311	0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0
Non-capital losses of preceding taxation years from Schedule 4	331	0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0
TAXABLE INCOME		**22,352,639**

PILS OR INCOME TAXES WORK FORM
Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 8 CCA Test Year - 2012

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	$ 218,035,629	$ -	$ -	$ 218,035,629	$ -	$ 218,035,629	4%	$ 8,721,425	$ 209,314,204
2	Distribution System - pre 1988	$ 76,452,959	$ -	$ -	$ 76,452,959	$ -	$ 76,452,959	6%	$ 4,587,178	$ 71,865,781
8	General Office/Stores Equip	$ 10,717,651	$ 2,773,713	$ -	$ 13,491,364	$ 1,386,857	$ 12,104,507	20%	$ 2,420,901	$ 11,070,462
10	Computer Hardware/ Vehicles	$ 4,595,690	$ 2,424,132	$ -	$ 7,019,822	$ 1,212,066	$ 5,807,756	30%	$ 1,742,327	$ 5,277,495
10.1	Certain Automobiles	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 2,292,655	$ 18,319,292	$ -	$ 20,611,947	$ 9,159,646	$ 11,452,301	100%	$ 11,452,301	$ 9,159,646
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	$ 157,105	$ -	$ -	$ 157,105	$ -	$ 157,105	45%	$ 70,697	$ 86,408
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 255,214,565	$ 46,350,902	$ -	$ 301,565,467	$ 23,175,451	$ 278,390,016	8%	$ 22,271,201	$ 279,294,266
50	Data Network Infrastructure Equipment - post Mar 2007	$ 1,498,929	$ 1,371,401	$ -	$ 2,870,330	$ 685,701	$ 2,184,630	55%	$ 1,201,546	$ 1,668,784
1	Buildings - post 2007	$ 18,012,967	$ 6,173,910	$ -	$ 24,186,877	$ 3,086,955	$ 21,099,922	6%	$ 1,265,995	$ 22,920,881
3	Buildings - pre 1988	$ 11,283,024	$ -	$ -	$ 11,283,024	$ -	$ 11,283,024	5%	$ 564,151	$ 10,718,872
42	Fibre Optic Cable	$ 545,416	$ -	$ -	$ 545,416	$ -	$ 545,416	12%	$ 65,450	$ 479,966
52	Computer Hardware (acquired after Jan 27, 2009 and before Feb. 2011)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
	TOTAL	$ 598,806,589	$ 77,413,350	$ -	$ 676,219,939	$ 38,706,675	$ 637,513,264		$ 54,363,173	$ 621,856,766

PILS OR INCOME TAXES WORK

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Schedule 10 CEC Test Year - 2012

Cumulative Eligible Capital					**892,266**
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 the transfer of an ECP to the Corporation after Friday, December 20, 2002		0	**x 1/2 =**	0	
				0	**0**
Amount transferred on amalgamation or wind-up of subsidiary		0			**0**
	Subtotal				**892,266**
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					**892,266**
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")			**892,266**	**x 7% =**	**62,459**
Cumulative Eligible Capital - Closing Balance					**829,808**

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited

File Number: EB-2011-0054

Rate Year: 2012

Sch 7-1 Loss Carry Forward Test Year - 2012

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

	T2 S1 line #	Test Year Taxable Income
Net Income Before Taxes		25,996,299
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104	39,346,274
Amortization of intangible assets *2-4 ADJUSTED ACCOUNTING DATA P490*	106	
25961975	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
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	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	
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	
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	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
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 12(1)(z.1 and 12(1)(z.2)	237	
Other Additions: (please explain in detail the nature of the item)		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Future Employee Benefits per F/S	294	600,000
Apprentice tax credit - Federal 2011	295	22,000
Apprentice tax credit - Ontario 2012	296	180,000
Coop tax credit - Ontario 2012	297	18,000
Total Additions		**40,296,274**
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	54,363,173
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	62,459
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	
Reserves from financial statements - balance at beginning of year	414	
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
Actual Future Employee Benefits Paid	393	400,000
	394	
	395	
	396	
	397	
Total Deductions		**54,825,632**
NET INCOME FOR TAX PURPOSES		**11,466,941**
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		**11,466,941**

Ontario

PILS OR

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Ontario Capital Tax

Applicant	Rate Base	OCT Exemption
		15,000,000
Hydro Ottawa Limited	$ -	$ -
Affiliates (if applicable)		
1		$ -
2		$ -
3		$ -
4		$ -
5		$ -
Total	$ -	$ -

Section A — Wires Only

ONTARIO CAPITAL TAX

Rate Base	$ 678,400,280
Less: Exemption	$ -
Deemed Taxable Capital	$ 678,400,280
Rate in Test Year	0.000%
Net Amount (Taxable Capital x Rate)	$ -

Ontario

PILS OR INCOME TAXES WORK FORM

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

PILs,Tax Provision

						Wires Only	
Regulatory Taxable Income						$ 11,466,941	A
Ontario Income Taxes							
Income tax payable	**Ontario income tax**	11.25%	B	$ 1,290,031	C = A * B		
Small business credit	Ontario Small Business Threshold	$ 500,000	D				
	Rate reduction	-6.75%	E	-$ 33,750	F = D * E		
Surtax		$ 1,000,000	G = A - D				
	Ontario surtax claw-back	0.00%	H	$ -	I = G * H		
Ontario Income tax						$ 1,256,281	J = C + F + I
Combined Tax Rate and PILs	Effective Ontario Tax Rate			10.96%	K = J / A		
	Federal tax rate			15.00%	L		
	Combined tax rate					25.96%	M = L + L
Total Income Taxes						**$ 2,976,322**	N = A * M
Investment Tax Credits						$ 220,000	O
Miscellaneous Tax Credits							P
Total Tax Credits						**$ 220,000**	Q = O + P
Corporate PILs/Income Tax Provision for Test Yea						**$ 2,756,322**	R = N - Q
Corporate PILs/Income Tax Provision Gross Up				74.04%	S = 1 - M	**$ 966,208**	T = R / S - N
Income Tax (grossed-up)						**$ 3,722,530**	U = R + T
Ontario Capital Tax (not grossed-up)						**$ -**	V
Tax Provision for Test Year Rate Recovery						**$ 3,722,530**	W = U + V

MIFRS RATE DESIGN

1.0 INTRODUCTION

This Exhibit explains how the proposed rates have been designed in order to collect the requested revenue requirement in 2012 based on the Modified International Financial Reporting Standards ("MIFRS"). Exhibit J3-1-3 contains the proposed MIFRS Tariff of Rates and Charges for January 1, 2012 and Exhibit J3-1-4 contains tables showing the bill impacts for typical customers of all classes.

Hydro Ottawa Limited ("Hydro Ottawa") is requesting approval of a Base Revenue Requirement of $157,308k and Transformer Ownership Credit of $1,161k for a total revenue from distribution rates of $158,469k. It is proposed that this revenue be collected from the customer classes in similar percentages as the current rates, except for the adjustments made as a result of the Cost Allocation Study, detailed in Exhibit G1-1-1. Hydro Ottawa believes that the cost allocation done for the Canadian Generally Accepted Accounting Principles rate application is still valid for the MIFRS revenue requirement and rates. The revenue requirement is not materially different and the allocation of the costs does not significantly change.

Table 1 provides the revenue per rate class using the current rates, the calculated rates based on the revenue deficiency and the proposed rates using the forecasted 2012 load and customers/connections.

Table 1 – MIFRS Revenue per Rate Class

Class	Distribution Revenue with Current Rates[1] $000	%	Distribution Revenue with Initial Rates[1] $000	%	Distribution Revenue with Proposed Rates[2] $000	%
Residential	$75,904	53.6%	$84,958	53.6%	$84,958	53.6%
General Service < 50 kW	$18,259	12.9%	$20,438	12.9%	$20,438	12.9%
General Service 50 to 1,499 kW	$32,406	22.9%	$36,272	22.9%	$36,272	22.9%
General Service 1,500 to 4,999 kW	$8,248	5.8%	$9,231	5.8%	$9,231	5.8%
Large Use	$5,411	3.8%	$6,057	3.8%	$6,057	3.8%
Unmetered Scattered Load	$494	0.3%	$553	0.3%	$479	0.3%
Sentinel Lighting	$3	0.002%	$4	0.002%	$5	0.003%
Street Lighting	$747	0.5%	$836	0.5%	$909	0.6%
Standby 1,500 to 4,999 kW	$117	0.1%	$131	0.1%	$131	0.1%
TOTAL[3]	$141,588	100%	$158,478	100%	$158,478	100%

[1] As calculated in EDR Model, without Smart Meter Adder
[2] Adjusted for Cost Allocation
[3] Totals may not match due to rounding

Hydro Ottawa has determined the proposed 2012 rates by multiplying both the 2011 approved Monthly Service Charge (not including any Rate Adders, if applicable) and the Distribution Volumetric Rate by the identified revenue deficiency of 11.9%. A modified version of the 2006 Electricity Distribution Rate ("EDR") Model was used for this purpose; a copy of which is included as Attachment AV. As discussed in Exhibit G1-1-1, Hydro Ottawa has made adjustments to the rates for the Sentinel Lights, Street Lighting and Unmetered Scattered Load classes, as a result of the cost allocation study. The results are shown in Tables 2 and 3.

Table 2 – MIFRS Service Charges

	2011 $/month	2012 before Cost Allocation adjustments $/month	2012 after Cost Allocation adjustments $/month
Residential	8.54	9.56	9.56
General Service < 50 kW	14.76	16.52	16.52
General Service 50 to 1,499 kW	251.21	281.18	281.18
General Service 1,500 to 4,999 kW	4,039.33	4,521.17	4,521.17
Large Use	14,669.82	16.419.75	16.419.75
Unmetered Scattered Load	4.04	4.52	3.93
Sentinel Lights	1.89	2.12	2.43
Street Lights	0.49	0.55	0.60
Standby	108.02	120.91	120.91

Note that the province-wide fixed monthly charge of $5.25 per month for all electricity distributors related to the microFIT Generator rate class, which was approved by the Ontario Energy Board (the "Board") on March 17, 2010, has been included as miscellaneous revenue.

Table 3 – MIFRS Distribution Volumetric Rates

	2011 $/kWh or $/kW	2012 before Cost Allocation $/kWh or $/kW	2012 after Cost Allocation $/kWh or $/kW
Residential	0.0207	0.0232	0.0232
General Service < 50 kW	0.0185	0.0207	0.0207
General Service 50 to 1,499 kW	3.0380	3.4004	3.4004
General Service 1,500 to 4,999 kW	2.9014	3.2475	3.2475
Large Use	2.7775	3.1088	3.1088
Unmetered Scattered Load	0.0200	0.0224	0.0194
Sentinel Lights	7.2434	8.1075	10.8698
Street Lights	3.4563	3.8686	4.2102
Standby 50 to 1,499 kW	1.4416	1.6136	1.6136
Standby 1,500 to 4,999 kW	1.3224	1.4801	1.4801
Standby Large Use	1.4674	1.6424	1.6424

2.0 FIXED/VARIABLE PROPORTION

Hydro Ottawa is proposing not to make any adjustments to the fixed/variable split for each class. Table 4 provides the fixed/variable split for each after the adjustments for cost allocation.

Table 4 – 2012 MIFRS Forecast Fixed/Variable Split

	Fixed $000	%	Variable $000	%	Total[1] $000
Residential	$32,421	38.2%	$52,537	61.8%	$84,958
General Service < 50 kW	$4,686	22.9%	$15,752	77.1%	$20,438
General Service 50 to 1,499 kW	$11,165	30.8%	$25,106	69.2%	$36,272
General Service 1,500 to 4,999 kW	$3,647	39.5%	$5,585	60.5%	$9,231
Large Use	$2,365	39.0%	$3,692	61.0%	$6,057
Unmetered Scattered Load	$146	30.4%	$333	69.6%	$479
Sentinel Lights	$2	47.0%	$3	53.0%	$5
Street Lights	$397	43.7%	$512	56.3%	$909
Standby 1,500 to 4,999 kW	$3	2.2%	$128	97.8%	$131
TOTAL[1]	$54,822	36.4%	$103,656	65.4%	$158,478

[1] Totals may not match due to rounding

3.0 STANDBY POWER SERVICE CLASSIFICATION

As part of Hydro Ottawa's 2008 Electricity Distribution Rate Decision and Rate Order (EB-2007-0713), Standby Power Rates were approved on an interim basis. Hydro Ottawa has had interim Standby Rates approved by the Board in subsequent years (2009 to 2011). In the Board's *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219), issued on March 31, 2011, the Board indicated that it will entertain applications by distributors requesting to have their existing interim standby rates declared final. Therefore as part of this application, Hydro Ottawa is requesting that the proposed Standby Power Rates shown in Attachment AX be approved as final.

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
DETAILED INPUT:							
1005	Cash				ok	1005	Cash
1010	Cash Advances and Working Funds				ok	1010	Cash Advances and Working Funds
1020	Interest Special Deposits				ok	1020	Interest Special Deposits
1030	Dividend Special Deposits				ok	1030	Dividend Special Deposits
1040	Other Special Deposits				ok	1040	Other Special Deposits
1060	Term Deposits				ok	1060	Term Deposits
1070	Current Investments				ok	1070	Current Investments
1100	Customer Accounts Receivable				ok	1100	Customer Accounts Receivable
1102	Accounts Receivable - Services				ok	1102	Accounts Receivable - Services
1104	Accounts Receivable - Recoverable Work				ok	1104	Accounts Receivable - Recoverable Work
1105	Accounts Receivable - Merchandise, Jobbing, etc.				ok	1105	Accounts Receivable - Merchandise, Jobbing, etc.
1110	Other Accounts Receivable				ok	1110	Other Accounts Receivable
1120	Accrued Utility Revenues				ok	1120	Accrued Utility Revenues
1130	Accumulated Provision for Uncollectible Accounts--Credit				ok	1130	Accumulated Provision for Uncollectible Accounts--Credit
1140	Interest and Dividends Receivable				ok	1140	Interest and Dividends Receivable
1150	Rents Receivable				ok	1150	Rents Receivable
1170	Notes Receivable				ok	1170	Notes Receivable
1180	Prepayments				ok	1180	Prepayments
1190	Miscellaneous Current and Accrued Assets				ok	1190	Miscellaneous Current and Accrued Assets
1200	Accounts Receivable from Associated Companies				ok	1200	Accounts Receivable from Associated Companies
1210	Notes Receivable from Associated Companies				ok	1210	Notes Receivable from Associated Companies
1305	Fuel Stock				ok	1305	Fuel Stock
1330	Plant Materials and Operating Supplies				ok	1330	Plant Materials and Operating Supplies
1340	Merchandise				ok	1340	Merchandise
1350	Other Materials and Supplies				ok	1350	Other Materials and Supplies
1405	Long Term Investments in Non-Associated Companies				ok	1405	Long Term Investments in Non-Associated Companies
1408	Long Term Receivable - Street Lighting Transfer				ok	1408	Long Term Receivable - Street Lighting Transfer
1410	Other Special or Collateral Funds				ok	1410	Other Special or Collateral Funds
1415	Sinking Funds				ok	1415	Sinking Funds
1425	Unamortized Debt Expense				ok	1425	Unamortized Debt Expense
1445	Unamortized Discount on Long-Term Debt--Debit				ok	1445	Unamortized Discount on Long-Term Debt--Debit
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses				ok	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses
1460	Other Non-Current Assets				ok	1460	Other Non-Current Assets
1465	O.M.E.R.S. Past Service Costs				ok	1465	O.M.E.R.S. Past Service Costs
1470	Past Service Costs - Employee Future Benefits				ok	1470	Past Service Costs - Employee Future Benefits
1475	Past Service Costs - Other Pension Plans				ok	1475	Past Service Costs - Other Pension Plans
1480	Portfolio Investments - Associated Companies				ok	1480	Portfolio Investments - Associated Companies
1485	Investment in Associated Companies - Significant Influence				ok	1485	Investment in Associated Companies - Significant Influence

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
1490	Investment in Subsidiary Companies				ok	1490	Investment in Subsidiary Companies
1505	Unrecovered Plant and Regulatory Study Costs				ok	1505	Unrecovered Plant and Regulatory Study Costs
1508	Other Regulatory Assets				ok	1508	Other Regulatory Assets
1510	Preliminary Survey and Investigation Charges				ok	1510	Preliminary Survey and Investigation Charges
1515	Emission Allowance Inventory				ok	1515	Emission Allowance Inventory
1516	Emission Allowances Withheld				ok	1516	Emission Allowances Withheld
1518	RCVARetail				ok	1518	RCVARetail
1520	Power Purchase Variance Account				ok	1520	Power Purchase Variance Account
1525	Miscellaneous Deferred Debits				ok	1525	Miscellaneous Deferred Debits
1530	Deferred Losses from Disposition of Utility Plant				ok	1530	Deferred Losses from Disposition of Utility Plant
1540	Unamortized Loss on Reacquired Debt				ok	1540	Unamortized Loss on Reacquired Debt
1545	Development Charge Deposits/ Receivables				ok	1545	Development Charge Deposits/ Receivables
1548	RCVASTR				ok	1548	RCVASTR
1550	LV Charges						
1555	Smart Meters - Capital and Recovery						
1556	Smart Meters - O&M Variance						
1560	Deferred Development Costs				ok	1560	Deferred Development Costs
1562	Deferred Payments in Lieu of Taxes				ok	1562	Deferred Payments in Lieu of Taxes
1563	Account 1563 - Deffered PILs Contra Account				ok	1563	Account 1563 - Deferred PILs Contra Account
1565	1565-Conservation and Demand Management Expenditures and Recoveries				ok	1565	CDM Assets
1570	Qualifying Transition Costs				ok	1570	Qualifying Transition Costs
1571	Pre-market Opening Energy Variance				ok	1571	Pre-market Opening Energy Variance
1572	Extraordinary Event Costs				ok	1572	Extraordinary Event Costs
1574	Deferred Rate Impact Amounts				ok	1574	Deferred Rate Impact Amounts
1580	RSVAWMS				ok	1580	RSVAWMS
1582	RSVAONE-TIME				ok	1582	RSVAONE-TIME
1584	RSVANW				ok	1584	RSVANW
1586	RSVACN				ok	1586	RSVACN
1588	RSVAPOWER				ok	1588	RSVAPOWER
1590	1590-Recovery of regulatory asset balances				ok	1590	Recovery of Regulatory Asset Balances
1605	Electric Plant in Service - Control Account				ok	1605	Electric Plant in Service - Control Account
1606	Organization				ok	1606	Organization
1608	Franchises and Consents				ok	1608	Franchises and Consents
1610	Miscellaneous Intangible Plant				ok	1610	Miscellaneous Intangible Plant
1615	Land				ok	1615	Land
1616	Land Rights				ok	1616	Land Rights
1620	Buildings and Fixtures				ok	1620	Buildings and Fixtures
1630	Leasehold Improvements				ok	1630	Leasehold Improvements
1635	Boiler Plant Equipment				ok	1635	Boiler Plant Equipment
1640	Engines and Engine-Driven Generators				ok	1640	Engines and Engine-Driven Generators
1645	Turbogenerator Units				ok	1645	Turbogenerator Units

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
1650	Reservoirs, Dams and Waterways				ok	1650	Reservoirs, Dams and Waterways
1655	Water Wheels, Turbines and Generators				ok	1655	Water Wheels, Turbines and Generators
1660	Roads, Railroads and Bridges				ok	1660	Roads, Railroads and Bridges
1665	Fuel Holders, Producers and Accessories				ok	1665	Fuel Holders, Producers and Accessories
1670	Prime Movers				ok	1670	Prime Movers
1675	Generators				ok	1675	Generators
1680	Accessory Electric Equipment				ok	1680	Accessory Electric Equipment
1685	Miscellaneous Power Plant Equipment				ok	1685	Miscellaneous Power Plant Equipment
1705	Land				ok	1705	Land
1706	Land Rights				ok	1706	Land Rights
1708	Buildings and Fixtures				ok	1708	Buildings and Fixtures
1710	Leasehold Improvements				ok	1710	Leasehold Improvements
1715	Station Equipment				ok	1715	Station Equipment
1720	Towers and Fixtures				ok	1720	Towers and Fixtures
1725	Poles and Fixtures				ok	1725	Poles and Fixtures
1730	Overhead Conductors and Devices				ok	1730	Overhead Conductors and Devices
1735	Underground Conduit				ok	1735	Underground Conduit
1740	Underground Conductors and Devices				ok	1740	Underground Conductors and Devices
1745	Roads and Trails				ok	1745	Roads and Trails
1805	Land		$4,445,889	$4,445,889	ok	1805	Land
1806	Land Rights		$1,808,582	$1,808,582	ok	1806	Land Rights
1808	Buildings and Fixtures		$18,648,112	$24,108,822	ok	1808	Buildings and Fixtures
1810	Leasehold Improvements				ok	1810	Leasehold Improvements
1815	Transformer Station Equipment - Normally Primary above 50 kV		$61,664,199	$62,325,117	ok	1815	Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary below 50 kV		$51,840,764	$62,274,102	ok	1820	Distribution Station Equipment - Normally Primary below 50 kV
1825	Storage Battery Equipment				ok	1825	Storage Battery Equipment
1830	Poles, Towers and Fixtures		$59,925,600	$68,203,819	ok	1830	Poles, Towers and Fixtures
1835	Overhead Conductors and Devices		$43,864,407	$51,610,458	ok	1835	Overhead Conductors and Devices
1840	Underground Conduit		$57,536,724	$64,420,095	ok	1840	Underground Conduit
1845	Underground Conductors and Devices		$66,563,377	$78,046,566	ok	1845	Underground Conductors and Devices
1850	Line Transformers		$45,290,862	$53,401,248	ok	1850	Line Transformers
1855	Services		$45,995,059	$54,630,833	ok	1855	Services
1860	Meters		$55,904,603	$57,217,728	ok	1860	Meters
1865	Other Installations on Customer's Premises				ok	1865	Other Installations on Customer's Premises
1870	Leased Property on Customer Premises				ok	1870	Leased Property on Customer Premises
1875	Street Lighting and Signal Systems				ok	1875	Street Lighting and Signal Systems
1905	Land		$863,045	$4,863,045	ok	1905	Land
1906	Land Rights		$28,541	$28,541	ok	1906	Land Rights
1908	Buildings and Fixtures		$36,893,077	$37,606,276	ok	1908	Buildings and Fixtures
1910	Leasehold Improvements				ok	1910	Leasehold Improvements
1915	Office Furniture and Equipment		$1,764,723	$1,994,636	ok	1915	Office Furniture and Equipment

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
1920	Computer Equipment - Hardware		$4,435,539	$5,806,941	ok	1920	Computer Equipment - Hardware
1925	Computer Software		$25,774,752	$44,094,045	ok	1925	Computer Software
1930	Transportation Equipment		$8,382,358	$10,806,490	ok	1930	Transportation Equipment
1935	Stores Equipment		$51,448	$51,448	ok	1935	Stores Equipment
1940	Tools, Shop and Garage Equipment		$4,146,635	$4,746,691	ok	1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment		$147,406	$147,406	ok	1945	Measurement and Testing Equipment
1950	Power Operated Equipment				ok	1950	Power Operated Equipment
1955	Communication Equipment		$1,343,673	$1,435,181	ok	1955	Communication Equipment
1960	Miscellaneous Equipment		$252,276	$328,315	ok	1960	Miscellaneous Equipment
1965	Water Heater Rental Units				ok	1965	Water Heater Rental Units
1970	Load Management Controls - Customer Premises		$789,919	$789,919	ok	1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises		$39,548	$39,548	ok	1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment		$8,109,385	$9,890,303	ok	1980	System Supervisory Equipment
1985	Sentinel Lighting Rental Units				ok	1985	Sentinel Lighting Rental Units
1990	Other Tangible Property				ok	1990	Other Tangible Property
1995	Contributions and Grants - Credit		($16,827,958)	($34,026,147)	ok	1995	Contributions and Grants - Credit
2005	Property Under Capital Leases				ok	2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold				ok	2010	Electric Plant Purchased or Sold
2020	Experimental Electric Plant Unclassified				ok	2020	Experimental Electric Plant Unclassified
2030	Electric Plant and Equipment Leased to Others				ok	2030	Electric Plant and Equipment Leased to Others
2040	Electric Plant Held for Future Use				ok	2040	Electric Plant Held for Future Use
2050	Completed Construction Not Classified--Electric				ok	2050	Completed Construction Not Classified--Electric
2055	Construction Work in Progress--Electric				ok	2055	Construction Work in Progress--Electric
2060	Electric Plant Acquisition Adjustment				ok	2060	Electric Plant Acquisition Adjustment
2065	Other Electric Plant Adjustment				ok	2065	Other Electric Plant Adjustment
2070	Other Utility Plant				ok	2070	Other Utility Plant
2075	Non-Utility Property Owned or Under Capital Leases				ok	2075	Non-Utility Property Owned or Under Capital Leases
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment		($39,747,874)	($79,094,153)	ok	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				ok	2120	Accumulated Amortization of Electric Utility Plant - Intangibles
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				ok	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment
2160	Accumulated Amortization of Other Utility Plant				ok	2160	Accumulated Amortization of Other Utility Plant
2180	Accumulated Amortization of Non-Utility Property				ok	2180	Accumulated Amortization of Non-Utility Property
2205	Accounts Payable				ok	2205	Accounts Payable
2208	Customer Credit Balances				ok	2208	Customer Credit Balances
2210	Current Portion of Customer Deposits				ok	2210	Current Portion of Customer Deposits
2215	Dividends Declared				ok	2215	Dividends Declared
2220	Miscellaneous Current and Accrued Liabilities				ok	2220	Miscellaneous Current and Accrued Liabilities
2225	Notes and Loans Payable				ok	2225	Notes and Loans Payable
2240	Accounts Payable to Associated Companies				ok	2240	Accounts Payable to Associated Companies
2242	Notes Payable to Associated Companies				ok	2242	Notes Payable to Associated Companies
2250	Debt Retirement Charges(DRC) Payable				ok	2250	Debt Retirement Charges(DRC) Payable

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
2252	Transmission Charges Payable				ok	2252	Transmission Charges Payable
2254	Electrical Safety Authority Fees Payable				ok	2254	Electrical Safety Authority Fees Payable
2256	Independent Market Operator Fees and Penalties Payable				ok	2256	Independent Market Operator Fees and Penalties Payable
2260	Current Portion of Long Term Debt				ok	2260	Current Portion of Long Term Debt
2262	Ontario Hydro Debt - Current Portion				ok	2262	Ontario Hydro Debt - Current Portion
2264	Pensions and Employee Benefits - Current Portion				ok	2264	Pensions and Employee Benefits - Current Portion
2268	Accrued Interest on Long Term Debt				ok	2268	Accrued Interest on Long Term Debt
2270	Matured Long Term Debt				ok	2270	Matured Long Term Debt
2272	Matured Interest on Long Term Debt				ok	2272	Matured Interest on Long Term Debt
2285	Obligations Under Capital Leases--Current				ok	2285	Obligations Under Capital Leases--Current
2290	Commodity Taxes				ok	2290	Commodity Taxes
2292	Payroll Deductions / Expenses Payable				ok	2292	Payroll Deductions / Expenses Payable
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				ok	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.
2296	Future Income Taxes - Current				ok	2296	Future Income Taxes - Current
2305	Accumulated Provision for Injuries and Damages				ok	2305	Accumulated Provision for Injuries and Damages
2306	Employee Future Benefits				ok	2306	Employee Future Benefits
2308	Other Pensions - Past Service Liability				ok	2308	Other Pensions - Past Service Liability
2310	Vested Sick Leave Liability				ok	2310	Vested Sick Leave Liability
2315	Accumulated Provision for Rate Refunds				ok	2315	Accumulated Provision for Rate Refunds
2320	Other Miscellaneous Non-Current Liabilities				ok	2320	Other Miscellaneous Non-Current Liabilities
2325	Obligations Under Capital Lease--Non-Current				ok	2325	Obligations Under Capital Lease--Non-Current
2330	Development Charge Fund				ok	2330	Development Charge Fund
2335	Long Term Customer Deposits				ok	2335	Long Term Customer Deposits
2340	Collateral Funds Liability				ok	2340	Collateral Funds Liability
2345	Unamortized Premium on Long Term Debt				ok	2345	Unamortized Premium on Long Term Debt
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				ok	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion
2350	Future Income Tax - Non-Current				ok	2350	Future Income Tax - Non-Current
2405	Other Regulatory Liabilities				ok	2405	Other Regulatory Liabilities
2410	Deferred Gains from Disposition of Utility Plant				ok	2410	Deferred Gains from Disposition of Utility Plant
2415	Unamortized Gain on Reacquired Debt				ok	2415	Unamortized Gain on Reacquired Debt
2425	Other Deferred Credits				ok	2425	Other Deferred Credits
2435	Accrued Rate-Payer Benefit				ok	2435	Accrued Rate-Payer Benefit
2505	Debentures Outstanding - Long Term Portion				ok	2505	Debentures Outstanding - Long Term Portion
2510	Debenture Advances				ok	2510	Debenture Advances
2515	Reacquired Bonds				ok	2515	Reacquired Bonds
2520	Other Long Term Debt				ok	2520	Other Long Term Debt
2525	Term Bank Loans - Long Term Portion				ok	2525	Term Bank Loans - Long Term Portion
2530	Ontario Hydro Debt Outstanding - Long Term Portion				ok	2530	Ontario Hydro Debt Outstanding - Long Term Portion
2550	Advances from Associated Companies				ok	2550	Advances from Associated Companies
3005	Common Shares Issued				ok	3005	Common Shares Issued
3008	Preference Shares Issued				ok	3008	Preference Shares Issued

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
3010	Contributed Surplus				ok	3010	Contributed Surplus
3020	Donations Received				ok	3020	Donations Received
3022	Development Charges Transferred to Equity				ok	3022	Development Charges Transferred to Equity
3026	Capital Stock Held in Treasury				ok	3026	Capital Stock Held in Treasury
3030	Miscellaneous Paid-In Capital				ok	3030	Miscellaneous Paid-In Capital
3035	Installments Received on Capital Stock				ok	3035	Installments Received on Capital Stock
3040	Appropriated Retained Earnings				ok	3040	Appropriated Retained Earnings
3045	Unappropriated Retained Earnings				ok	3045	Unappropriated Retained Earnings
3046	Balance Transferred From Income				ok	3046	Balance Transferred From Income
3047	Appropriations of Retained Earnings - Current Period				ok	3047	Appropriations of Retained Earnings - Current Period
3048	Dividends Payable-Preference Shares				ok	3048	Dividends Payable-Preference Shares
3049	Dividends Payable-Common Shares				ok	3049	Dividends Payable-Common Shares
3055	Adjustment to Retained Earnings				ok	3055	Adjustment to Retained Earnings
3065	Unappropriated Undistributed Subsidiary Earnings				ok	3065	Unappropriated Undistributed Subsidiary Earnings
4006	Residential Energy Sales				ok	4006	Residential Energy Sales
4010	Commercial Energy Sales				ok	4010	Commercial Energy Sales
4015	Industrial Energy Sales				ok	4015	Industrial Energy Sales
4020	Energy Sales to Large Users				ok	4020	Energy Sales to Large Users
4025	Street Lighting Energy Sales				ok	4025	Street Lighting Energy Sales
4030	Sentinel Lighting Energy Sales				ok	4030	Sentinel Lighting Energy Sales
4035	General Energy Sales				ok	4035	General Energy Sales
4040	Other Energy Sales to Public Authorities				ok	4040	Other Energy Sales to Public Authorities
4045	Energy Sales to Railroads and Railways				ok	4045	Energy Sales to Railroads and Railways
4050	Revenue Adjustment				ok	4050	Revenue Adjustment
4055	Energy Sales for Resale				ok	4055	Energy Sales for Resale
4060	Interdepartmental Energy Sales				ok	4060	Interdepartmental Energy Sales
4062	Billed WMS				ok	4062	Billed WMS
4064	4064-Billed One-Time				ok	4064	Billed-One-Time
4066	Billed NW				ok	4066	Billed NW
4068	Billed CN				ok	4068	Billed CN
4080	Distribution Services Revenue			($820,000)	ok	4080	Distribution Services Revenue
4082	Retail Services Revenues			($325,000)	ok	4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues			($12,000)	ok	4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales				ok	4090	Electric Services Incidental to Energy Sales
4105	Transmission Charges Revenue				ok	4105	Transmission Charges Revenue
4110	Transmission Services Revenue				ok	4110	Transmission Services Revenue
4205	Interdepartmental Rents				ok	4205	Interdepartmental Rents
4210	Rent from Electric Property				ok	4210	Rent from Electric Property
4215	Other Utility Operating Income				ok	4215	Other Utility Operating Income
4220	Other Electric Revenues				ok	4220	Other Electric Revenues
4225	Late Payment Charges			($1,326,000)	ok	4225	Late Payment Charges

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
4230	Sales of Water and Water Power				ok	4230	Sales of Water and Water Power
4235	Miscellaneous Service Revenues			($3,692,418)	ok	4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds				ok	4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income				ok	4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits				ok	4305	Regulatory Debits
4310	Regulatory Credits				ok	4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others			($1,412,696)	ok	4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others				ok	4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.			($3,758,730)	ok	4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.			$2,474,796	ok	4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges				ok	4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments				ok	4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant				ok	4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant				ok	4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property			($55,250)	ok	4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property				ok	4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission				ok	4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission				ok	4370	Losses from Disposition of Allowances for Emission
4375	Revenues from Non-Utility Operations			($17,755,700)	ok	4375	Revenues from Non-Utility Operations
4380	Expenses of Non-Utility Operations			$17,755,700	ok	4380	Expenses of Non-Utility Operations
4385	Non-Utility Rental Income			$187,604	ok	4385	Non-Utility Rental Income
4390	Miscellaneous Non-Operating Income				ok	4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest				ok	4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization				ok	4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income			($98,440)	ok	4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies				ok	4415	Equity in Earnings of Subsidiary Companies
4505	Operation Supervision and Engineering				ok	4505	Operation Supervision and Engineering
4510	Fuel				ok	4510	Fuel
4515	Steam Expense				ok	4515	Steam Expense
4520	Steam From Other Sources				ok	4520	Steam From Other Sources
4525	Steam Transferred--Credit				ok	4525	Steam Transferred--Credit
4530	Electric Expense				ok	4530	Electric Expense
4535	Water For Power				ok	4535	Water For Power
4540	Water Power Taxes				ok	4540	Water Power Taxes
4545	Hydraulic Expenses				ok	4545	Hydraulic Expenses
4550	Generation Expense				ok	4550	Generation Expense
4555	Miscellaneous Power Generation Expenses				ok	4555	Miscellaneous Power Generation Expenses
4560	Rents				ok	4560	Rents
4565	Allowances for Emissions				ok	4565	Allowances for Emissions
4605	Maintenance Supervision and Engineering				ok	4605	Maintenance Supervision and Engineering
4610	Maintenance of Structures				ok	4610	Maintenance of Structures

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
4615	Maintenance of Boiler Plant				ok	4615	Maintenance of Boiler Plant
4620	Maintenance of Electric Plant				ok	4620	Maintenance of Electric Plant
4625	Maintenance of Reservoirs, Dams and Waterways				ok	4625	Maintenance of Reservoirs, Dams and Waterways
4630	Maintenance of Water Wheels, Turbines and Generators				ok	4630	Maintenance of Water Wheels, Turbines and Generators
4635	Maintenance of Generating and Electric Plant				ok	4635	Maintenance of Generating and Electric Plant
4640	Maintenance of Miscellaneous Power Generation Plant				ok	4640	Maintenance of Miscellaneous Power Generation Plant
4705	Power Purchased			$680,575,967	ok	4705	Power Purchased
4708	Charges-WMS				ok	4708	Charges-WMS
4710	Cost of Power Adjustments				ok	4710	Cost of Power Adjustments
4712	Charges-One-Time				ok	4712	Charges-One-Time
4714	Charges-NW				ok	4714	Charges-NW
4715	System Control and Load Dispatching				ok	4715	System Control and Load Dispatching
4716	Charges-CN				ok	4716	Charges-CN
4720	Other Expenses				ok	4720	Other Expenses
4725	Competition Transition Expense				ok	4725	Competition Transition Expense
4730	Rural Rate Assistance Expense				ok	4730	Rural Rate Assistance Expense
4805	Operation Supervision and Engineering				ok	4805	Operation Supervision and Engineering
4810	Load Dispatching				ok	4810	Load Dispatching
4815	Station Buildings and Fixtures Expenses				ok	4815	Station Buildings and Fixtures Expenses
4820	Transformer Station Equipment - Operating Labour				ok	4820	Transformer Station Equipment - Operating Labour
4825	Transformer Station Equipment - Operating Supplies and Expense				ok	4825	Transformer Station Equipment - Operating Supplies and Expense
4830	Overhead Line Expenses				ok	4830	Overhead Line Expenses
4835	Underground Line Expenses				ok	4835	Underground Line Expenses
4840	Transmission of Electricity by Others				ok	4840	Transmission of Electricity by Others
4845	Miscellaneous Transmission Expense				ok	4845	Miscellaneous Transmission Expense
4850	Rents				ok	4850	Rents
4905	Maintenance Supervision and Engineering				ok	4905	Maintenance Supervision and Engineering
4910	Maintenance of Transformer Station Buildings and Fixtures				ok	4910	Maintenance of Transformer Station Buildings and Fixtures
4916	Maintenance of Transformer Station Equipment				ok	4916	Maintenance of Transformer Station Equipment
4930	Maintenance of Towers, Poles and Fixtures				ok	4930	Maintenance of Towers, Poles and Fixtures
4935	Maintenance of Overhead Conductors and Devices				ok	4935	Maintenance of Overhead Conductors and Devices
4940	Maintenance of Overhead Lines - Right of Way				ok	4940	Maintenance of Overhead Lines - Right of Way
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				ok	4945	Maintenance of Overhead Lines - Roads and Trails Repairs
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				ok	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails
4960	Maintenance of Underground Lines				ok	4960	Maintenance of Underground Lines
4965	Maintenance of Miscellaneous Transmission Plant				ok	4965	Maintenance of Miscellaneous Transmission Plant
5005	Operation Supervision and Engineering				ok	5005	Operation Supervision and Engineering
5010	Load Dispatching			$3,762,164	ok	5010	Load Dispatching
5012	Station Buildings and Fixtures Expense			$717,818	ok	5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour			$156,056	ok	5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses			$33,351	ok	5015	Transformer Station Equipment - Operation Supplies and Expenses

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
5016	Distribution Station Equipment - Operation Labour			$527,212	ok	5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses			$86,513	ok	5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour			$475,396	ok	5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses			$96,563	ok	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation				ok	5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation			$19,441	ok	5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour			$462,525	ok	5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses			$1,489,863	ok	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation				ok	5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation			$843	ok	5055	Underground Distribution Transformers - Operation
5060	Street Lighting and Signal System Expense				ok	5060	Street Lighting and Signal System Expense
5065	Meter Expense			$1,116,453	ok	5065	Meter Expense
5070	Customer Premises - Operation Labour				ok	5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses				ok	5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense			$7,597,368	ok	5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid				ok	5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid				ok	5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent				ok	5096	Other Rent
5105	Maintenance Supervision and Engineering				ok	5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations				ok	5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment			$165,994	ok	5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment			$917,723	ok	5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures			$231,310	ok	5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices			$812,091	ok	5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services			$534,097	ok	5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way			$2,724,551	ok	5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit			$8,730	ok	5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices			$1,445,307	ok	5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services			$257,930	ok	5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers			$653,280	ok	5160	Maintenance of Line Transformers
5165	Maintenance of Street Lighting and Signal Systems				ok	5165	Maintenance of Street Lighting and Signal Systems
5170	Sentinel Lights - Labour				ok	5170	Sentinel Lights - Labour
5172	Sentinel Lights - Materials and Expenses				ok	5172	Sentinel Lights - Materials and Expenses
5175	Maintenance of Meters			$1,523,535	ok	5175	Maintenance of Meters
5178	Customer Installations Expenses- Leased Property				ok	5178	Customer Installations Expenses- Leased Property
5185	Water Heater Rentals - Labour				ok	5185	Water Heater Rentals - Labour
5186	Water Heater Rentals - Materials and Expenses				ok	5186	Water Heater Rentals - Materials and Expenses
5190	Water Heater Controls - Labour				ok	5190	Water Heater Controls - Labour
5192	Water Heater Controls - Materials and Expenses				ok	5192	Water Heater Controls - Materials and Expenses
5195	Maintenance of Other Installations on Customer Premises				ok	5195	Maintenance of Other Installations on Customer Premises
5205	Purchase of Transmission and System Services				ok	5205	Purchase of Transmission and System Services

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
5210	Transmission Charges				ok	5210	Transmission Charges
5215	Transmission Charges Recovered				ok	5215	Transmission Charges Recovered
5305	Supervision				ok	5305	Supervision
5310	Meter Reading Expense			$1,556,256	ok	5310	Meter Reading Expense
5315	Customer Billing			$7,332,871	ok	5315	Customer Billing
5320	Collecting			$2,134,783	ok	5320	Collecting
5325	Collecting- Cash Over and Short				ok	5325	Collecting- Cash Over and Short
5330	Collection Charges				ok	5330	Collection Charges
5335	Bad Debt Expense			$1,061,700	ok	5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses				ok	5340	Miscellaneous Customer Accounts Expenses
5405	Supervision				ok	5405	Supervision
5410	Community Relations - Sundry			$6,727,367	ok	5410	Community Relations - Sundry
5415	Energy Conservation			$0	ok	5415	Energy Conservation
5420	Community Safety Program				ok	5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses				ok	5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision				ok	5505	Supervision
5510	Demonstrating and Selling Expense			$184,305	ok	5510	Demonstrating and Selling Expense
5515	Advertising Expense				ok	5515	Advertising Expense
5520	Miscellaneous Sales Expense				ok	5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses			$3,083,243	ok	5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses			$8,951,189	ok	5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses			$941,222	ok	5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses			$2,900,322	ok	5620	Office Supplies and Expenses
5625	Administrative Expense Transferred?Credit			$1,095,311	ok	5625	Administrative Expense Transferred Credit
5630	Outside Services Employed			$1,767,285	ok	5630	Outside Services Employed
5635	Property Insurance			$645,957	ok	5635	Property Insurance
5640	Injuries and Damages			$790,941	ok	5640	Injuries and Damages
5645	Employee Pensions and Benefits			$575,700	ok	5645	Employee Pensions and Benefits
5650	Franchise Requirements				ok	5650	Franchise Requirements
5655	Regulatory Expenses			$1,298,157	ok	5655	Regulatory Expenses
5660	General Advertising Expenses				ok	5660	General Advertising Expenses
5665	Miscellaneous General Expenses			$2,440,865	ok	5665	Miscellaneous General Expenses
5670	Rent				ok	5670	Rent
5675	Maintenance of General Plant			$4,704,837	ok	5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees				ok	5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties				ok	5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense ? Property, Plant, and Equipment			$39,346,274	ok	5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant				ok	5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant				ok	5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments				ok	5720	Amortization of Electric Plant Acquisition Adjustments
5725	Miscellaneous Amortization			$11,485	ok	5725	Miscellaneous Amortization

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

Overview

Account Number	Account Description	2010	2011	2012			
		$	$	$			
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				ok	5730	Amortization of Unrecovered Plant and Regulatory Study Costs
5735	Amortization of Deferred Development Costs				ok	5735	Amortization of Deferred Development Costs
5740	Amortization of Deferred Charges				ok	5740	Amortization of Deferred Charges
6005	Interest on Long Term Debt			$19,789,275	ok	6005	Interest on Long Term Debt
6010	Amortization of Debt Discount and Expense				ok	6010	Amortization of Debt Discount and Expense
6015	Amortization of Premium on Debt?Credit				ok	6015	Amortization of Premium on Debt Credit
6020	Amortization of Loss on Reacquired Debt				ok	6020	Amortization of Loss on Reacquired Debt
6025	Amortization of Gain on Reacquired Debt--Credit				ok	6025	Amortization of Gain on Reacquired Debt--Credit
6030	Interest on Debt to Associated Companies				ok	6030	Interest on Debt to Associated Companies
6035	Other Interest Expense			$177,260	ok	6035	Other Interest Expense
6040	Allowance for Borrowed Funds Used During Construction--Credit				ok	6040	Allowance for Borrowed Funds Used During Construction--Credit
6042	Allowance For Other Funds Used During Construction			($928,194)	ok	6042	Allowance For Other Funds Used During Construction
6045	Interest Expense on Capital Lease Obligations				ok	6045	Interest Expense on Capital Lease Obligations
6105	Taxes Other Than Income Taxes			$1,806,109	ok	6105	Taxes Other Than Income Taxes
6110	Income Taxes				ok	6110	Income Taxes
6115	Provision for Future Income Taxes				ok	6115	Provision for Future Income Taxes
6205	Donations			$173,400	ok	6205	Donations
6210	Life Insurance				ok	6210	Life Insurance
6215	Penalties				ok	6215	Penalties
6225	Other Deductions				ok	6225	Other Deductions
6305	Extraordinary Income				ok	6305	Extraordinary Income
6310	Extraordinary Deductions				ok	6310	Extraordinary Deductions
6315	Income Taxes, Extraordinary Items				ok	6315	Income Taxes, Extraordinary Items
6405	Discontinues Operations - Income/ Gains				ok	6405	Discontinues Operations - Income/ Gains
6410	Discontinued Operations - Deductions/ Losses				ok	6410	Discontinued Operations - Deductions/ Losses
6415	Income Taxes, Discontinued Operations				ok	6415	Income Taxes, Discontinued Operations
	Total ($) Value	0.00	549,934,671.09	1,398,123,610.58			
	Accounts 1605 and 3046	*0.00*	*549,934,671.09*	*1,398,123,610.58*			
	Total Net of account 1605 and 3046	*0.00*	*0.00*	*0.00*			

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description		2011 Total	2012 Total
		$	$	$
DISTRIBUTION ASSETS:				
	Land and Buildings	0	25,794,169	35,254,879
	TS Primary Above 50	0	61,664,199	62,325,117
	DS	0	51,840,764	62,274,102
	Poles, Wires	0	227,890,108	262,280,938
	Line Transformers	0	45,290,862	53,401,248
	Services and Meters	0	101,899,662	111,848,561
	General Plant	0	36,893,077	37,606,276
	Equipment	0	16,088,519	19,510,167
	IT Assets	0	30,210,291	49,900,986
	CDM Assets	0	0	0
	Other Distribution Assets	0	8,938,852	10,719,770
	Contributions and Grants	0	-16,827,958	-34,026,147
	TOTAL DISTRIBUTION ASSETS	**0**	**589,682,545**	**671,095,897**
NET FIXED DISTRIBUTION ASSETS:				
	Total Distribution Assets (as above) - LESS:			
	Accumulated Amortization	0	-39,747,874	-79,094,153
	NET FIXED DISTRIBUTION ASSETS	**0**	**549,934,671**	**592,001,744**

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2011 Distribution (As per Application)	Adjustments	Accounts as Adjusted - Application	Board Adjustment	Board Adjustment	2011 Accounts as Adjusted for 2011 Rate Calculation
		(from INPUT 2)	*enter amount of the adjustment*		+	- *(enter as a negative amount)*	*[and average of 05/06 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$
GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)							
	Land and Buildings	35,254,879	0	35,254,879	0	0	30,524,524
	TS Primary Above 50	62,325,117	0	62,325,117	0	0	61,994,658
	DS	62,274,102	0	62,274,102	0	0	57,057,433
	Poles, Wires	262,280,938	0	262,280,938	0	0	245,085,523
	Line Transformers	53,401,248	0	53,401,248	0	0	49,346,055
	Services and Meters	111,848,561	0	111,848,561	0	0	106,874,112
	General Plant	37,606,276	0	37,606,276	0	0	37,249,677
	Equipment	19,510,167	0	19,510,167	0	0	17,799,343
	IT Assets	49,900,986	0	49,900,986	0	0	40,055,639
	CDM Expenditures and Recoveries	-0	0	-0	0	0	0
	Other Distribution Assets	10,719,770	0	10,719,770	0	0	9,829,311
	Contributions and Grants	-34,026,147	0	-34,026,147	0	0	-25,427,053
	Accumulated Amortization	-79,094,153	0	-79,094,153	0	0	-59,421,014

Grouping for Minimum Reporting

1805, 1806, 1808, 1810, 1905, 1906
1815
1820
1830, 1835, 1840, 1845
1850
1855, 1860
1908, 1910
1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
1920, 1925
1565 (new account)
1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
1995
2105, 2120

3-1 RATE BASE

Net Fixed Assets		**570,968,208**
Working Capital Allowance		
Working Capital *(from Sheet "2-4 ADJUSTED ACCOUNTING DATA")*	756,563,900	
Working Capital Allowance @ 14.2%	107,432,074	**107,432,074**
RATE BASE		**678,400,281**

3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet *Ratebase Calc.*)	**$678,400,281**
Debt Long-term Rate	**5.39%**
Deemed Long-term Deb	**56%**
Debt Short-term Rate	**2.46%**
Deemed Short-term Deb	**4%**
Deemed Equity	**40%**

Debt Rate (DR)

Deemed or proposed Debt Rate for Revenue Requirement calculation.	**5.39%**

Return on Equity

Utility's	**9.58%**

Cost of Capital

	6.95%

Schedule 5-1: Weighted Debt Cost

Schedule 5-1: Weighted Debt Cost

Long-Term Debt

No.	Description	Debt Holder	Affiliated with the LDC? (Y/N)	Issuance of Debt (Date)	Principal ($)	Term (Years)	Actual Rate (%)	Used for Weighted Debt Rate
1								0.000%
2								0.000%
3								0.000%
	Total				$ 0			
	Weighted Average Long-Term Debt Rate						**0.000%**	

4-1 DATA for PILS MODEL

Item	Source	$ Amount as Adjusted
Net Income before consideration of PILS		
Revenue Requirement other than PILS	*Sheet 5-1*	162,474,886
Distribution Expenses other than PILS and interest *(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)*	*Sheet 2-4*	115,334,207 to detail
		47,140,679
Calculated Interest		
Rate Base	*Sheet 3-1*	678,400,281
x Debt Component	*Sheet 3-2*	56.00%
x Debt Rate reflected in Revenue Requirement	*Sheet 3-2*	5.39% 21,144,380
		4.00%
x Debt Rate reflected in Revenue Requirement		2.46%
Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)		**25,996,299**

OM&A	75,987,933
Depreciation	39,346,274

4-2 OUTPUT from PILS MODEL

	$
PILS Amount from PILS Model	3,722,530

5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

	$	$
Rate Base (*from sheet 3-1)*	678,400,281	
x Cost of Capital	6.95%	
Return on Ratebase		**47,140,679**
Distribution Expenses (*from sheet "2-4 ADJUSTED ACCOUNTING DATA"*		**115,334,207**
Revenue Requirement Before Income Taxes		**162,474,886**
Income Taxes - from PILS Model		**3,722,530**
SERVICE REVENUE REQUIREMENT		**166,197,416**

5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant		Total $	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1				
Distributor-Consolidated Billing	12.2.2			325,000	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			12,000	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1			820,000	account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"					accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				**1,157,000**	

5-5 BASE REVENUE REQUIREMENT

	$	$
Service Revenue Requirement *(from Sheet 5-1)*		**166,197,416**
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges	3,692,418	
Late Payment Charges *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	1,326,000	
Other Distribution Revenue *(from Sheet 5-3)*	1,157,000	
Other Income & Deductions *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	2,850,320	
TOTAL REVENUE OFFSETS	9,025,738	**9,025,738**
Base Revenue Requirement		**157,171,678**

(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)

6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification		Current	Proposed
Please update: "X" if applicable (delete if not applicable)			
RESIDENTIAL			X
Regular		X	X
Time of Use			
Urban			
Suburban			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
GENERAL SERVICE			X
Less than 50 kW		X	X
Less than 50 kW Time of Use			
Other < 50 kW (specify) .			
Greater than 50 kW < 1500 kW		X	X
Greater than 1500 < 5000 kW		X	X
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Intermediate Use	(3000 - 5000 kW)		
Large Use (> 5000 kW)		X	X
Unmetered Scattered Load		X	X
Sentinel Lighting		X	X
Street Lighting		X	X
Standby	**GS > 50 < 1500 kW**		X
Standby	**GS > 1500 kW**		X
Standby	**Large User (> 5000 kW)**		X

6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for 2008

	Average Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW			
	2010	2011	2012	2010	2011	2012	2010	2011	2012	Volumetric Rate Type
	#	#	#	MWh	MWh	MWh	kW	kW	kW	
RESIDENTIAL				1000						
Regular	271,603	276,903	282,648	2,272,251	2,274,465	2,267,544				kWh
GENERAL SERVICE										
Less than 50 kW	23,434	23,545	23,636	726,404	766,682	760,702				kWh
Greater than 50 kW < 1500 kW	3,279	3,286	3,310	3,017,287	3,024,136	3,007,655	7,378,592	7,457,703	7,383,307	kW
Greater than 1500 < 5000 kW	66	67	67	829,446	831,101	827,861	1,756,217	1,751,354	1,719,678	kW
Large Use (> 5000 kW)	12	12	12	685,667	663,932	665,596	1,224,829	1,199,853	1,187,623	kW
Unmetered Scattered Load	2,889	3,093	3,093	17,309	17,392	17,184				kWh
Sentinel Lighting	73	73	73						221	kW
Street Lighting	54,380	54,716	55,546	43,535	40,798	40,737	120,823	120,755	121,500	kW
Standby GS > 50 < 1500 kW	0	0	0							kW
Standby GS > 1500 kW	1	2	2						86,400	kW
Standby Large User (> 5000 kW)	0	0	0							kW
TOTALS	355,737	361,697		7,591,899	7,618,506	7,587,279	10,480,461	10,529,665	10,498,729	

6-3 Transformer Ownership (Input)

	2010			2011			2012		
	kW	$/kW	$	kW	$/kW	$	kW	$/kW	$
RESIDENTIAL									
Regular			0.00			0.00			0.00
GENERAL SERVICE									
Less than 50 kW			0.00			0.00			0.00
Greater than 50 kW < 1500 kW		0.45	0.00		0.45	0.00	1,853,320	0.45	833,994.00
Greater than 1500 < 5000 kW		0.45	0.00		0.45	0.00	429,920	0.45	193,464.00
Large Use (> 5000 kW)		0.45	0.00		0.45	0.00	296,906	0.45	133,607.70
Unmetered Scattered Load			0.00			0.00			0.00
Sentinel Lighting			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
Standby GS > 50 < 1500 kW			0.00			0.00			0.00
Standby GS > 1500 kW			0.00			0.00			0.00
Standby Large User (> 5000 kW)			0.00			0.00			0.00
TOTALS	0		0.00	0		0.00	2,580,146		**1,161,065.70**

7-2 ALLOCATION - Low Voltage Wheeling Costs

Amount allocated on this sheet:--
Low Voltage Wheeling Costs

	Retail Transmission Connection Rate ($)		Basis for Allocation ($) (rate x volume from 6-2)	Allocation Percentages		Allocated $	Charge Deteminant	Rate
	per KWh	per kW				440,000		per kWh/kW
RESIDENTIAL								
Regular	0.0042		9,523,684.80	32.26%	$	141,930.43	2,267,544	$0.00006
GENERAL SERVICE								
Less than 50 kW	0.0039		2,966,737.80	10.05%	$	44,212.97	760,702	$0.00006
Greater than 50 kW < 1500 kW		1.5797	11,663,410.07	39.50%	$	173,818.52	7,383,307	$0.02354
Greater than 1500 < 5000 kW		1.6881	2,902,988.43	9.83%	$	43,262.92	1,719,678	$0.02516
Large Use (> 5000 kW)		1.9011	2,257,790.09	7.65%	$	33,647.60	1,187,623	$0.02833
Unmetered Scattered Load	0.0039		67,017.60	0.23%	$	998.76	17,184	$0.00006
Sentinel Lighting		1.1980	264.76	0.00%	$	3.95	221	$0.01785
Street Lighting		1.1735	142,580.25	0.48%	$	2,124.86	121,500	$0.01749
Standby GS > 50 < 1500 kW								
Standby GS > 1500 kW								
Standby Large User (> 5000 kW)								
TOTALS			29,524,473.79	100.00%		440,000		

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges
Effective May 1, 2011

Customer Class	Item Description	Unit	Rate $
RESIDENTIAL			
	Monthly Service Charge	per month	$8.54
	Distribution Volumetric Rate	per kWh	$0.0207
GENERAL SERVICE			
Less than 50 kW	Monthly Service Charge	per month	$14.76
	Distribution Volumetric Rate	per kWh	$0.0185
GENERAL SERVICE			
Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$251.21
	Distribution Volumetric Rate	per kW	$3.0380
GENERAL SERVICE			
Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$4,039.33
	Distribution Volumetric Rate	per kW	$2.9014
Large Use (> 5000 kW)			
	Monthly Service Charge	per month	$14,669.82
	Distribution Volumetric Rate	per kW	$2.7775
Unmetered Scattered Load			
	Monthly Service Charge	per month	$4.04
	Distribution Volumetric Rate	per kWh	$0.0200
Sentinel Lighting			
	Monthly Service Charge	per month	$1.89
	Distribution Volumetric Rate	per kW	$7.2434
Street Lighting			
	Monthly Service Charge	per month	$0.49
	Distribution Volumetric Rate	per kW	$3.4563
Standby			
Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$108.02
	Distribution Volumetric Rate	per kW	$1.4416
Standby			
Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$108.02
	Distribution Volumetric Rate	per kW	$1.3224
Standby			

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges
Effective May 1, 2011

Customer Class	Item Description	Unit	Rate $
Large Use (> 5000 kW)	Monthly Service Charge	per month	$108.02
	Distribution Volumetric Rate	per kW	$1.4674

10-4 Deficiency/Sufficiency Calculation

	Volumes from 6-2			Rates from 10-1			Calculated Revenue	
	Number of Customers (Connections)	2012 total kWh	2012 total kW	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	**Full Precision $**	
RESIDENTIAL								
Regular	282,648	2,267,544	0	0.0207	0.0000	8.54	**75,903,928**	84,958,361
GENERAL SERVICE								
Less than 50 kW	23,636	760,702	0	0.0185	0.0000	14.76	**18,259,395**	20,437,523
Greater than 50 kW < 1500 kW	3,310	0	7,383,307	0.0000	3.0380	251.21	**32,408,548**	36,274,501
Greater than 1500 < 5000 kW	67	0	1,719,678	0.0000	2.9014	4,039.33	**8,237,095**	9,219,682
Large Use (> 5000 kW)	12	665,596	1,187,623	0.0000	2.7775	14,669.82	**5,411,077**	6,056,554
Unmetered Scattered Load	3,093	17,184	0	0.0200	0.0000	4.04	**493,629**	552,513
Sentinel Lighting	73	0	221	0.0000	7.2434	1.89	**3,256**	3,645
Street Lighting	55,546	40,737	121,500	0.0000	3.4563	0.49	**746,551**	835,606
Standby GS > 50 < 1500 kW	0	0	0	0.0000	1.4416	108.02	**0**	0
Standby GS > 1500 kW	2	0	86,400	0.0000	1.3224	108.02	**116,848**	130,786
Standby Large User (> 5000 kW)	0	0	0	0.0000	1.4674	108.02	**0**	0

TOTALS	**141,580,327**	
	157,171,678	
	1,161,066	**TOC**
	136,427	**MIFRS Deferral Account**
	158,469,171	
	11.9%	

	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	$8.54	
GS <50 kW	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	$14.76	
GS > 50 kW < 1500 kW	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	$251.21	
GS > 1500 kW < 5000 kW	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	$4,039.33	
Large User	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	$14,669.82	
Unmetered Scattered Load	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	$4.04	
Sentinel Lights	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	$1.89	
Streetlighting	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	$0.49	
GS > 50 kW < 1500 kW Standby	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	
GS > 1500 kW < 5000 kW Standby	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	
Large User Standby	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	$108.02	
RATES-Variable													
Residential	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	
GS <50 kW	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	$0.0185	
GS > 50 kW < 1500 kW	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	$3.0380	
GS > 1500 kW < 5000 kW	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	$2.9014	
Large User	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	$2.7775	
Unmetered Scattered Load	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	$0.0200	
Sentinel Lights	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	$7.2434	
Streetlighting	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	$3.4563	
GS > 50 kW < 1500 kW Standby	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	$1.4416	
GS > 1500 kW < 5000 kW Standby	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	$1.3224	
Large User Standby	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	$1.4674	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	280,575	280,919	281,263	281,606	281,949	282,292	282,884	283,226	283,568	284,159	284,500	284,840	282,648
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,295	3,298	3,301	3,304	3,306	3,309	3,311	3,313	3,315	3,317	3,319	3,320	3,309
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	230,141,431	210,819,652	199,653,188	166,384,193	158,296,801	179,036,740	198,019,783	196,357,176	161,984,486	167,808,477	182,570,955	216,470,729	2,267,543,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	306,654,921	281,654,414	267,900,834	225,537,713	216,062,579	240,041,167	262,770,549	260,875,420	220,483,838	227,869,089	246,230,547	289,348,948	3,045,430,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	625,114	619,574	644,894	618,993	604,153	627,768	601,869	611,431	620,794	596,205	603,171	609,342	7,383,308
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
													10,412,330

DISTRIBUTION REVENUE-Fixed													
Residential	$2,396,111	$2,399,049	$2,401,985	$2,404,917	$2,407,846	$2,410,772	$2,415,830	$2,418,750	$2,421,667	$2,426,716	$2,429,627	$2,432,536	$28,965,805
GS <50 kW	$348,254	$348,366	$348,479	$348,591	$348,704	$348,816	$348,928	$349,040	$349,151	$349,263	$349,375	$349,486	$4,186,452
GS > 50 kW < 1500 kW	$827,810	$828,543	$829,247	$829,925	$830,591	$831,189	$831,746	$832,296	$832,811	$833,301	$833,784	$834,115	$9,975,358
GS > 1500 kW < 5000 kW	$270,756	$270,918	$271,079	$271,241	$271,362	$271,483	$271,605	$271,726	$271,847	$271,928	$272,049	$272,089	$3,258,083
Large User	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$176,038	$2,112,454
Unmetered Scattered Load	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$12,497	$149,959
Sentinel Lights	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$1,656
Streetlighting	$27,010	$27,045	$27,081	$27,118	$27,155	$27,194	$27,233	$27,272	$27,313	$27,355	$27,396	$27,440	$326,613
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$216	$216	$216	$216	$216	$216	$216	$216	$216	$216	$216	$216	$2,592
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$48,978,973
DISTRIBUTION REVENUE-Variable													
Residential	$4,763,928	$4,363,967	$4,132,821	$3,444,153	$3,276,744	$3,706,061	$4,099,009	$4,064,594	$3,353,079	$3,473,635	$3,779,219	$4,480,944	$46,938,153
GS <50 kW	$1,388,295	$1,284,370	$1,236,203	$1,068,938	$1,042,156	$1,102,021	$1,171,039	$1,166,603	$1,055,366	$1,084,899	$1,151,702	$1,321,395	$14,072,988
GS > 50 kW < 1500 kW	$1,899,097	$1,882,266	$1,959,188	$1,880,502	$1,835,418	$1,907,159	$1,828,477	$1,857,527	$1,885,971	$1,811,271	$1,832,432	$1,851,182	$22,430,489
GS > 1500 kW < 5000 kW	$393,214	$394,951	$390,880	$390,793	$409,378	$432,639	$442,470	$456,097	$455,501	$419,831	$419,249	$384,468	$4,989,473
Large User	$257,375	$245,023	$252,840	$248,500	$261,706	$286,531	$304,961	$319,841	$308,061	$286,469	$267,546	$259,771	$3,298,623
Unmetered Scattered Load	$29,411	$28,187	$28,517	$27,462	$28,660	$28,714	$29,027	$29,172	$29,051	$28,348	$28,109	$29,029	$343,687
Sentinel Lights	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$1,601
Streetlighting	$34,571	$34,648	$34,725	$34,802	$34,879	$34,956	$35,034	$35,111	$35,188	$35,265	$35,342	$35,419	$419,940
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$9,521	$114,255
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$92,609,210
DISTRIBUTION REVENUE-Total													
Residential	$7,160,039	$6,763,016	$6,534,806	$5,849,070	$5,684,590	$6,116,833	$6,514,840	$6,483,343	$5,774,746	$5,900,352	$6,208,846	$6,913,480	$75,903,958
GS <50 kW	$1,736,549	$1,632,736	$1,584,682	$1,417,529	$1,390,860	$1,450,837	$1,519,967	$1,515,643	$1,404,518	$1,434,162	$1,501,077	$1,670,882	$18,259,441
GS > 50 kW < 1500 kW	$2,726,907	$2,710,809	$2,788,435	$2,710,427	$2,666,009	$2,738,347	$2,660,223	$2,689,823	$2,718,782	$2,644,572	$2,666,216	$2,685,297	$32,405,847
GS > 1500 kW < 5000 kW	$663,971	$665,869	$661,960	$662,034	$680,741	$704,123	$714,074	$727,822	$727,348	$691,759	$691,298	$656,557	$8,247,557
Large User	$433,413	$421,061	$428,877	$424,537	$437,744	$462,569	$480,999	$495,879	$484,099	$462,507	$443,584	$435,809	$5,411,077
Unmetered Scattered Load	$41,907	$40,684	$41,014	$39,959	$41,157	$41,211	$41,524	$41,669	$41,547	$40,845	$40,605	$41,525	$493,646
Sentinel Lights	$271	$271	$271	$271	$271	$271	$271	$271	$271	$271	$271	$271	$3,256
Streetlighting	$61,580	$61,692	$61,806	$61,920	$62,034	$62,150	$62,267	$62,383	$62,501	$62,620	$62,739	$62,860	$746,553
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$9,737	$116,848
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$12,834,374	$12,305,876	$12,111,589	$11,175,484	$10,973,142	$11,586,078	$12,003,902	$12,026,571	$11,223,551	$11,246,825	$11,624,372	$12,476,419	$141,588,183
Plus Smart Meter Adder	$436,712	$437,216	$437,719	$438,221	$438,723	$439,223	$440,078	$440,578	$441,077	$441,930	$442,427	$442,923	$5,276,827
													$146,865,010
Base Revenue Requirement (withTOC)													$158,469,171
													-$11,604,160

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges

				11.93%	**LV**
Customer Class	Item Description	Unit	2010	2011	
RESIDENTIAL					
	Monthly Service Charge	per month	$8.54	$9.56	
	Distribution Volumetric Rate	per kWh	$0.0207	$0.0232	$0.00006
GENERAL SERVICE Less than 50 kW	Monthly Service Charge	per month	$14.76	$16.52	
	Distribution Volumetric Rate	per kWh	$0.0185	$0.0207	$0.00006
GENERAL SERVICE Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$251.21	$281.18	
	Distribution Volumetric Rate	per kW	$3.0380	$3.4004	$0.02354
GENERAL SERVICE Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$4,039.33	$4,521.17	
	Distribution Volumetric Rate	per kW	$2.9014	$3.2475	$0.02516
Large Use (> 5000 kW)	Monthly Service Charge	per month	$14,669.82	$16,419.75	
	Distribution Volumetric Rate	per kW	$2.7775	$3.1088	$0.02833
Unmetered Scattered Load	Monthly Service Charge	per month	$4.04	$4.52	
	Distribution Volumetric Rate	per kWh	$0.0200	$0.0224	$0.00006
Sentinel Lighting	Monthly Service Charge	per month	$1.89	$2.12	
	Distribution Volumetric Rate	per kW	$7.2434	$8.1075	$0.01785
Street Lighting	Monthly Service Charge	per month	$0.49	$0.55	
	Distribution Volumetric Rate	per kW	$3.4563	$3.8686	$0.01749
Standby Greater than 50 kW < 1500 kW	Monthly Service Charge	per month	$108.02	$120.91	
	Distribution Volumetric Rate	per kW	$1.4416	$1.6136	
Standby Greater than 1500 < 5000 kW	Monthly Service Charge	per month	$108.02	$120.91	
	Distribution Volumetric Rate	per kW	$1.3224	$1.4801	
Standby Large Use (> 5000 kW)	Monthly Service Charge	per month	$108.02	$120.91	

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges

11.93% **LV**

Customer Class	Item Description	Unit	2010	2011
	Distribution Volumetric Rate	per kW	$1.4674	$1.6424

	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	$9.56	$9.56	$9.56	$9.56	$9.56	$9.56	$9.56	$9.56	$9.56	$9.56	$9.56	$9.56	
GS <50 kW	$16.52	$16.52	$16.52	$16.52	$16.52	$16.52	$16.52	$16.52	$16.52	$16.52	$16.52	$16.52	
GS > 50 kW < 1500 kW	$281.18	$281.18	$281.18	$281.18	$281.18	$281.18	$281.18	$281.18	$281.18	$281.18	$281.18	$281.18	
GS > 1500 kW < 5000 kW	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	$4,521.17	
Large User	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	$16,419.75	
Unmetered Scattered Load	$4.52	$4.52	$4.52	$4.52	$4.52	$4.52	$4.52	$4.52	$4.52	$4.52	$4.52	$4.52	
Sentinel Lights	$2.12	$2.12	$2.12	$2.12	$2.12	$2.12	$2.12	$2.12	$2.12	$2.12	$2.12	$2.12	
Streetlighting	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	$0.55	
GS > 50 kW < 1500 kW Standby	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	
GS > 1500 kW < 5000 kW Standby	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	
Large User Standby	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	$120.91	
RATES-Variable													
Residential	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	$0.0232	
GS <50 kW	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	$0.0207	
GS > 50 kW < 1500 kW	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	$3.4004	
GS > 1500 kW < 5000 kW	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	$3.2475	
Large User	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	$3.1088	
Unmetered Scattered Load	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	$0.0224	
Sentinel Lights	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	$8.1075	
Streetlighting	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	$3.8686	
GS > 50 kW < 1500 kW Standby	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	$1.6136	
GS > 1500 kW < 5000 kW Standby	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	$1.4801	
Large User Standby	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	$1.6424	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	280,575	280,919	281,263	281,606	281,949	282,292	282,884	283,226	283,568	284,159	284,500	284,840	282,648
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,295	3,298	3,301	3,304	3,306	3,309	3,311	3,313	3,315	3,317	3,319	3,320	3,309
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	230,141,431	210,819,652	199,653,188	166,384,193	158,296,801	179,036,740	198,019,783	196,357,176	161,984,486	167,808,477	182,570,955	216,470,729	2,267,543,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	306,654,921	281,654,414	267,900,834	225,537,713	216,062,579	240,041,167	262,770,549	260,875,420	220,483,838	227,869,089	246,230,547	289,348,948	3,045,430,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	625,114	619,574	644,894	618,993	604,153	627,768	601,869	611,431	620,794	596,205	603,171	609,342	7,383,308
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
													10,498,730

DISTRIBUTION REVENUE-Fixed													
Residential	$2,681,938	$2,685,227	$2,688,513	$2,691,795	$2,695,073	$2,698,348	$2,704,010	$2,707,278	$2,710,543	$2,716,194	$2,719,452	$2,722,708	$32,421,080
GS <50 kW	$389,796	$389,922	$390,048	$390,174	$390,300	$390,425	$390,551	$390,676	$390,801	$390,926	$391,051	$391,176	$4,685,846
GS > 50 kW < 1500 kW	$926,558	$927,379	$928,166	$928,925	$929,670	$930,339	$930,964	$931,579	$932,156	$932,704	$933,244	$933,615	$11,165,299
GS > 1500 kW < 5000 kW	$303,054	$303,235	$303,416	$303,597	$303,732	$303,868	$304,004	$304,139	$304,275	$304,365	$304,501	$304,546	$3,646,734
Large User	$197,037	$197,037	$197,037	$197,037	$197,037	$197,037	$197,037	$197,037	$197,037	$197,037	$197,037	$197,037	$2,364,445
Unmetered Scattered Load	$13,987	$13,987	$13,987	$13,987	$13,987	$13,987	$13,987	$13,987	$13,987	$13,987	$13,987	$13,987	$167,848
Sentinel Lights	$154	$154	$154	$154	$154	$154	$154	$154	$154	$154	$154	$154	$1,853
Streetlighting	$30,231	$30,271	$30,312	$30,353	$30,394	$30,438	$30,482	$30,526	$30,572	$30,618	$30,664	$30,714	$365,574
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$242	$242	$242	$242	$242	$242	$242	$242	$242	$242	$242	$242	$2,902
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$54,821,581
DISTRIBUTION REVENUE-Variable													
Residential	$5,332,207	$4,884,536	$4,625,817	$3,854,999	$3,667,620	$4,148,149	$4,587,972	$4,549,451	$3,753,061	$3,887,999	$4,230,034	$5,015,467	$52,537,314
GS <50 kW	$1,553,902	$1,437,580	$1,383,667	$1,196,449	$1,166,473	$1,233,479	$1,310,730	$1,305,765	$1,181,259	$1,214,315	$1,289,086	$1,479,022	$15,751,728
GS > 50 kW < 1500 kW	$2,125,637	$2,106,798	$2,192,896	$2,104,823	$2,054,361	$2,134,660	$2,046,592	$2,079,108	$2,110,945	$2,027,334	$2,051,019	$2,072,006	$25,106,179
GS > 1500 kW < 5000 kW	$440,120	$442,064	$437,508	$437,410	$458,212	$484,248	$495,251	$510,503	$509,837	$469,912	$469,261	$430,331	$5,584,658
Large User	$288,077	$274,251	$283,000	$278,143	$292,924	$320,711	$341,339	$357,994	$344,809	$320,641	$299,461	$290,758	$3,692,109
Unmetered Scattered Load	$32,919	$31,550	$31,919	$30,738	$32,079	$32,139	$32,490	$32,652	$32,516	$31,730	$31,462	$32,492	$384,685
Sentinel Lights	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$1,792
Streetlighting	$38,694	$38,781	$38,867	$38,954	$39,040	$39,126	$39,213	$39,299	$39,385	$39,472	$39,558	$39,645	$470,034
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$10,657	$10,657	$10,657	$10,657	$10,657	$10,657	$10,657	$10,657	$10,657	$10,657	$10,657	$10,657	$127,885
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SubTotal													$103,656,384
DISTRIBUTION REVENUE-Total													
Residential	$8,014,146	$7,569,763	$7,314,330	$6,546,794	$6,362,693	$6,846,498	$7,291,982	$7,256,729	$6,463,604	$6,604,193	$6,949,487	$7,738,175	$84,958,395
GS <50 kW	$1,943,698	$1,827,502	$1,773,716	$1,586,623	$1,556,772	$1,623,905	$1,701,281	$1,696,441	$1,572,060	$1,605,241	$1,680,137	$1,870,198	$20,437,574
GS > 50 kW < 1500 kW	$3,052,194	$3,034,177	$3,121,062	$3,033,748	$2,984,032	$3,064,999	$2,977,556	$3,010,687	$3,043,100	$2,960,038	$2,984,263	$3,005,621	$36,271,478
GS > 1500 kW < 5000 kW	$743,174	$745,300	$740,924	$741,007	$761,945	$788,116	$799,255	$814,643	$814,112	$774,278	$773,762	$734,877	$9,231,392
Large User	$485,114	$471,288	$480,037	$475,180	$489,961	$517,748	$538,376	$555,031	$541,846	$517,678	$496,498	$487,795	$6,056,554
Unmetered Scattered Load	$46,906	$45,537	$45,906	$44,725	$46,067	$46,127	$46,477	$46,640	$46,503	$45,717	$45,449	$46,479	$552,532
Sentinel Lights	$304	$304	$304	$304	$304	$304	$304	$304	$304	$304	$304	$304	$3,645
Streetlighting	$68,926	$69,051	$69,179	$69,306	$69,434	$69,564	$69,694	$69,825	$69,957	$70,090	$70,223	$70,358	$835,608
GS > 50 kW < 1500 kW Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GS > 1500 kW < 5000 kW Standby	$10,899	$10,899	$10,899	$10,899	$10,899	$10,899	$10,899	$10,899	$10,899	$10,899	$10,899	$10,899	$130,786
Large User Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$14,365,362	$13,773,821	$13,556,357	$12,508,586	$12,282,107	$12,968,159	$13,435,824	$13,461,198	$12,562,387	$12,588,437	$13,011,021	$13,964,707	$158,477,964
Base Revenue Requirement (withTOC)													$158,469,171
													$8,794

REVENUE REQUIREMENT WORK FORM

Name of LDC: Hydro Ottawa Limited (1)

File Number: EB-2011-0054

Rate Year: 2012 Version: 2.11

Table of Content

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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

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REVENUE REQUIREMENT WORK FORM

Version: 2.11

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

		Data Input										(1)
		Initial Application					(7)			Per Board Decision		
1	**Rate Base**											
	Gross Fixed Assets (average)	$630,389,221				$ 630,389,221				$630,389,221		
	Accumulated Depreciation (average)	($59,421,014)	(5)			-$ 59,421,014				($59,421,014)		
	Allowance for Working Capital:											
	Controllable Expenses	$75,987,933				$ 75,987,933				$75,987,933		
	Cost of Power	$680,575,967				$ 680,575,967				$680,575,967		
	Working Capital Rate (%)	14.20%				14.20%				14.20%		
2	**Utility Income**											
	Operating Revenues:											
	Distribution Revenue at Current Rates	$146,865,010										
	Distribution Revenue at Proposed Rates	$157,308,104										
	Other Revenue:											
	Specific Service Charges	$3,692,418										
	Late Payment Charges	$1,326,000										
	Other Distribution Revenue	$1,157,000										
	Other Income and Deductions	$2,850,320										
	Operating Expenses:											
	OM+A Expenses	$74,181,824				$ 74,181,824				$74,181,824		
	Depreciation/Amortization	$39,346,274				$ 39,346,274				$39,346,274		
	Property taxes	$1,806,109				$ 1,806,109				$1,806,109		
	Capital taxes	$0										
	Other expenses		(8)									
3	**Taxes/PILs**											
	Taxable Income:											
	Adjustments required to arrive at taxable income		(3)									
	Utility Income Taxes and Rates:											
	Income taxes (not grossed up)	$2,752,424										
	Income taxes (grossed up)	$3,722,530										
	Capital Taxes	$ -	(6)				(6)					(6)
	Federal tax (%)	15.00%										
	Provincial tax (%)	11.06%										
	Income Tax Credits	$220,000										
4	**Capitalization/Cost of Capital**											
	Capital Structure:											
	Long-term debt Capitalization Ratio (%)	56.0%										
	Short-term debt Capitalization Ratio (%)	4.0%	(2)				(2)					(2)
	Common Equity Capitalization Ratio (%)	40.0%										
	Prefered Shares Capitalization Ratio (%)											
		100.0%										
	Cost of Capital											
	Long-term debt Cost Rate (%)	5.39%										
	Short-term debt Cost Rate (%)	2.46%										
	Common Equity Cost Rate (%)	9.58%										
	Prefered Shares Cost Rate (%)											

Notes:

(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 explain numbers shown.

(1) All inputs are in dollars ($) except where inputs are individually identified as percentages (%)
(2) 4.0% unless an Applicant has proposed or been approved for another amount.
(3) Net of addbacks and deductions to arrive at taxable income.
(4) Average of Gross Fixed Assets at beginning and end of the Test Year
(5) 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
(7) 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. Also, the outsome of any Settlement Process can be reflected.

REVENUE REQUIREMENT WORK FORM

Version: 2.11

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Rate Base

Line No.	Particulars		Initial Application				Per Board Decision
1	Gross Fixed Assets (average)	(3)	$630,389,221	$ -	$630,389,221	$ -	$630,389,221
2	Accumulated Depreciation (average)	(3)	($59,421,014)	$ -	($59,421,014)	$ -	($59,421,014)
3	Net Fixed Assets (average)	(3)	$570,968,207	$ -	$570,968,207	$ -	$570,968,207
4	Allowance for Working Capital	(1)	$107,432,074	$ -	$107,432,074	$ -	$107,432,074
5	**Total Rate Base**		$678,400,281	$ -	$678,400,281	$ -	$678,400,281

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		$75,987,933	$ -	$75,987,933	$ -	$75,987,933
7	Cost of Power		$680,575,967	$ -	$680,575,967	$ -	$680,575,967
8	Working Capital Base		$756,563,900	$ -	$756,563,900	$ -	$756,563,900
9	Working Capital Rate %	(2)	14.20%	0.00%	14.20%	0.00%	14.20%
10	Working Capital Allowance		$107,432,074	$ -	$107,432,074	$ -	$107,432,074

Notes

(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.

REVENUE REQUIREMENT WORK FORM

Version: 2.11

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Utility income

Line No.	Particulars		Initial Application						Per Board Decision
	Operating Revenues:								
1	Distribution Revenue (at Proposed Rates)		$157,308,104		($157,308,104)		$ -		$ -
2	Other Revenue	(1)	$9,025,738		($9,025,738)		$ -		$ -
3	Total Operating Revenues		$166,333,842		($166,333,842)		$ -		$ -
	Operating Expenses:								
4	OM+A Expenses		$74,181,824		$ -		$74,181,824		$74,181,824
5	Depreciation/Amortization		$39,346,274		$ -		$39,346,274		$39,346,274
6	Property taxes		$1,806,109		$ -		$1,806,109		$1,806,109
7	Capital taxes		$ -		$ -		$ -		$ -
8	Other expense		$ -		$ -				
9	Subtotal (lines 4 to 8)		$115,334,207		$ -		$115,334,207		$115,334,207
10	Deemed Interest Expense		$21,144,380		($21,144,380)		$ -		$ -
11	Total Expenses (lines 9 to 10)		$136,478,587		($21,144,380)		$115,334,207		$115,334,207
12	**Utility income before income taxes**		$29,855,255		($145,189,462)		($115,334,207)		($115,334,207)
13	Income taxes (grossed-up)		$3,722,530		$ -		$3,722,530		$3,722,530
14	**Utility net income**		$26,132,725		($145,189,462)		($119,056,737)		($119,056,737)

Notes

(1)	**Other Revenues / Revenue Offsets**						
	Specific Service Charges	$3,692,418			$ -		$ -
	Late Payment Charges	$1,326,000			$ -		$ -
	Other Distribution Revenue	$1,157,000			$ -		$ -
	Other Income and Deductions	$2,850,320			$ -		$ -
	Total Revenue Offsets	$9,025,738		$ -	$ -	$ -	$ -

Taxes/PILs

Line No.	Particulars	Application				Per Board Decision	
	Determination of Taxable Income						
1	Utility net income before taxes	$25,996,299		$ -		$ -	
2	Adjustments required to arrive at taxable utility income	$ -		$ -		$ -	
3	Taxable income	$25,996,299		$ -		$ -	
	Calculation of Utility income Taxes						
4	Income taxes	$2,752,424		$2,752,424		$2,752,424	
5	Capital taxes	$ -	(1)	$ -	(1)	$ -	(1)
6	Total taxes	$2,752,424		$2,752,424		$2,752,424	
7	Gross-up of Income Taxes	$970,106		$970,106		$970,106	
8	Grossed-up Income Taxes	$3,722,530		$3,722,530		$3,722,530	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$3,722,530		$3,722,530		$3,722,530	
10	Other tax Credits	$220,000		$220,000		$220,000	
	Tax Rates						
11	Federal tax (%)	15.00%		15.00%		15.00%	
12	Provincial tax (%)	11.06%		11.06%		11.06%	
13	Total tax rate (%)	26.06%		26.06%		26.06%	

Notes

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

Ontario

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
	Initial Application					
		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	56.00%	$379,904,157	5.39%		$20,476,834
2	Short-term Debt	4.00%	$27,136,011	2.46%		$667,546
3	**Total Debt**	60.00%	$407,040,168	5.19%		$21,144,380
	Equity					
4	Common Equity	40.00%	$271,360,112	9.58%		$25,996,299
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	40.00%	$271,360,112	9.58%		$25,996,299
7	**Total**	100.00%	$678,400,281	6.95%		$47,140,679

		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	0.00%	$ -	0.00%		$ -
2	Short-term Debt	0.00%	$ -	0.00%		$ -
3	**Total Debt**	0.00%	$ -	0.00%		$ -
	Equity					
4	Common Equity	0.00%	$ -	0.00%		$ -
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	0.00%	$ -	0.00%		$ -
7	**Total**	0.00%	$678,400,281	0.00%		$ -

	Per Board Decision					
		(%)	($)	(%)		($)
	Debt					
8	Long-term Debt	0.00%	$ -	5.39%		$ -
9	Short-term Debt	0.00%	$ -	2.46%		$ -
10	**Total Debt**	0.00%	$ -	0.00%		$ -
	Equity					
11	Common Equity	0.00%	$ -	9.58%		$ -
12	Preferred Shares	0.00%	$ -	0.00%		$ -
13	**Total Equity**	0.00%	$ -	0.00%		$ -
14	**Total**	0.00%	$678,400,281	0.00%		$ -

Notes

(1) 4.0% unless an Applicant has proposed or been approved for another amount.

REVENUE REQUIREMENT WORK FORM

Version: 2.11

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Revenue Sufficiency/Deficiency

Line No.	Particulars	Initial Application				Per Board Decision	
		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		$16,044,210		($31,233,263)		$115,334,207
2	Distribution Revenue	$146,865,010	$141,263,894	$146,865,010	$188,541,367	$ -	($115,334,207)
3	Other Operating Revenue Offsets - net	$9,025,738	$9,025,738	$ -	$ -	$ -	$ -
4	**Total Revenue**	$155,890,748	$166,333,842	$146,865,010	$157,308,104	$ -	$ -
5	Operating Expenses	$115,334,207	$115,334,207	$115,334,207	$115,334,207	$115,334,207	$115,334,207
6	Deemed Interest Expense	$21,144,380	$21,144,380	$ -	$ -	$ -	$ -
	Total Cost and Expenses	$136,478,587	$136,478,587	$115,334,207	$115,334,207	$115,334,207	$115,334,207
7	**Utility Income Before Income Taxes**	$19,412,161	$29,855,255	$31,530,803	$41,973,897	($115,334,207)	($115,334,207)
8	Tax Adjustments to Accounting Income per 2009 PILs	$ -	$ -	$ -	$ -	$ -	$ -
9	**Taxable Income**	$19,412,161	$29,855,255	$31,530,803	$41,973,897	($115,334,207)	($115,334,207)
10	Income Tax Rate	26.06%	26.06%	26.06%	26.06%	26.06%	26.06%
11	**Income Tax on Taxable Income**	$5,058,887	$7,780,399	$8,217,053	$10,938,565	($30,056,556)	($30,056,556)
12	**Income Tax Credits**	$220,000	$220,000	$220,000	$220,000	$ -	$ -
13	**Utility Net Income**	$14,133,274	$26,132,725	$23,093,750	($119,056,737)	($85,277,651)	($119,056,737)
14	**Utility Rate Base**	$678,400,281	$678,400,281	$678,400,281	$678,400,281	$678,400,281	$678,400,281
	Deemed Equity Portion of Rate Base	$271,360,112	$271,360,112	$ -	$ -	$ -	$ -
15	Income/Equity Rate Base (%)	5.21%	9.63%	0.00%	0.00%	0.00%	0.00%
16	Target Return - Equity on Rate Base	9.58%	9.58%	0.00%	0.00%	0.00%	0.00%
17	Sufficiency/Deficiency in Return on Equity	-4.37%	0.05%	0.00%	0.00%	0.00%	0.00%
18	Indicated Rate of Return	5.20%	6.97%	3.40%	0.00%	-12.57%	0.00%
19	Requested Rate of Return on Rate Base	6.95%	6.95%	0.00%	0.00%	0.00%	0.00%
20	Sufficiency/Deficiency in Rate of Return	-1.75%	0.02%	3.40%	0.00%	-12.57%	0.00%
21	Target Return on Equity	$25,996,299	$25,996,299	$ -	$ -	$ -	$ -
22	Revenue Deficiency/(Sufficiency)	$11,863,025	$136,426	($23,093,750)	$ -	$85,277,651	$ -
23	**Gross Revenue Deficiency/(Sufficiency)**	$16,044,210 **(1)**		($31,233,263) **(1)**		$115,334,207 **(1)**	

Notes:

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

REVENUE REQUIREMENT WORK FORM

Version: 2.11

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Line No.	Particulars	Application				Per Board Decision	
		Revenue Requirement					
1	OM&A Expenses	$74,181,824		$74,181,824		$74,181,824	
2	Amortization/Depreciation	$39,346,274		$39,346,274		$39,346,274	
3	Property Taxes	$1,806,109		$1,806,109		$1,806,109	
4	Capital Taxes	$ -		$ -		$ -	
5	Income Taxes (Grossed up)	$3,722,530		$3,722,530		$3,722,530	
6	Other Expenses	$ -					
7	Return						
	Deemed Interest Expense	$21,144,380		$ -		$ -	
	Return on Deemed Equity	$25,996,299		$ -		$ -	
8	Distribution Revenue Requirement before Revenues	$166,197,416		$119,056,737		$119,056,737	
9	Distribution revenue	$157,308,104		$ -		$ -	
10	Other revenue	$9,025,738		$ -		$ -	
11	**Total revenue**	$166,333,842		$ -		$ -	
12	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$136,426	(1)	($119,056,737)	(1)	($119,056,737)	(1)

Notes

(1) Line 11 - Line 8

(1) Adjustment related to Deferral Account as explained in Exhibit J4-1-1

REVENUE REQUIREMENT WORK FORM

Version: 2.11

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

Ontario

Residential

Consumption kWh

		Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
1	Monthly Service Charge			1	$ -		1	$ -	$ -	
2	Smart Meter Rate Adder			1	$ -		1	$ -	$ -	
3	Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
4	Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
5	Distribution Volumetric Rate			0	$ -		0	$ -	$ -	
6	Low Voltage Rate Adder			0	$ -		0	$ -	$ -	
7	Volumetric Rate Adder(s)			0	$ -		0	$ -	$ -	
8	Volumetric Rate Rider(s)			0	$ -		0	$ -	$ -	
9	Smart Meter Disposition Rider			0	$ -		0	$ -	$ -	
10	LRAM & SSM Rate Rider			0	$ -		0	$ -	$ -	
11	Deferral/Variance Account Disposition Rate Rider			0	$ -		0	$ -	$ -	
12					$ -			$ -	$ -	
13					$ -			$ -	$ -	
14					$ -			$ -	$ -	
15					$ -			$ -	$ -	
16	**Sub-Total A - Distribution**				**$ -**			**$ -**	**$ -**	
17	RTSR - Network			0	$ -		0	$ -	$ -	
18	RTSR - Line and Transformation Connection			0	$ -		0	$ -	$ -	
19	**Sub-Total B - Delivery (including Sub-Total A)**				**$ -**			**$ -**	**$ -**	
20	Wholesale Market Service Charge (WMSC)			0	$ -		0	$ -	$ -	
21	Rural and Remote Rate Protection (RRRP)			0	$ -		0	$ -	$ -	
22	Special Purpose Charge			0	$ -		0	$ -	$ -	
23	Standard Supply Service Charge			1	$ -		1	$ -	$ -	
24	Debt Retirement Charge (DRC)			0	$ -		0	$ -	$ -	
25	Energy			0	$ -		0	$ -	$ -	
26					$ -			$ -	$ -	
27					$ -			$ -	$ -	
28	**Total Bill (before Taxes)**				**$ -**			**$ -**	**$ -**	
29	HST				$ -			$ -	$ -	
30	**Total Bill (including Sub-total B)**				**$ -**			**$ -**	**$ -**	
31	**Loss Factor (%)**	**Note 1**								

Notes:

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

First tier energy price used

REVENUE REQUIREMENT WORK FORM

Version: 2.11

Name of LDC: Hydro Ottawa Limited
File Number: EB-2011-0054
Rate Year: 2012

General Service < 50 kW

Consumption [ ] **kWh**

		Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
1	Monthly Service Charge			1	$ -		1	$ -	$ -	
2	Smart Meter Rate Adder			1	$ -		1	$ -	$ -	
3	Service Charge Rate Adder(s)			1	$ -		1	$ -	$ -	
4	Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
5	Distribution Volumetric Rate			0	$ -		0	$ -	$ -	
6	Low Voltage Rate Adder			0	$ -		0	$ -	$ -	
7	Volumetric Rate Adder(s)			0	$ -		0	$ -	$ -	
8	Volumetric Rate Rider(s)			0	$ -		0	$ -	$ -	
9	Smart Meter Disposition Rider			0	$ -		0	$ -	$ -	
10	LRAM & SSM Rider			0	$ -		0	$ -	$ -	
11	Deferral/Variance Account Disposition Rate Rider			0	$ -		0	$ -	$ -	
12					$ -			$ -	$ -	
13					$ -			$ -	$ -	
14					$ -			$ -	$ -	
15					$ -			$ -	$ -	
16	**Sub-Total A - Distribution**				**$ -**			**$ -**	**$ -**	
17	RTSR - Network			0	$ -		0	$ -	$ -	
18	RTSR - Line and Transformation Connection			0	$ -		0	$ -	$ -	
19	**Sub-Total B - Delivery (including Sub-Total A)**				**$ -**			**$ -**	**$ -**	
20	Wholesale Market Service Charge (WMSC)			0	$ -		0	$ -	$ -	
21	Rural and Remote Rate Protection (RRRP)			0	$ -		0	$ -	$ -	
22	Special Purpose Charge			0	$ -		0	$ -	$ -	
23	Standard Supply Service Charge			1	$ -		1	$ -	$ -	
24	Debt Retirement Charge (DRC)			0	$ -		0	$ -	$ -	
25	Energy			0	$ -		0	$ -	$ -	
26					$ -			$ -	$ -	
27					$ -			$ -	$ -	
28	**Total Bill (before Taxes)**				**$ -**			**$ -**	**$ -**	
29	HST		0%		$ -	0%		$ -	$ -	
30	**Total Bill (including Sub-total B)**				**$ -**			**$ -**	**$ -**	
31	**Loss Factor**	**Note 1**	0.00%			0.00%				

Notes:

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

First tier energy price used

PROPOSED RATE SCHEDULE

Hydro Ottawa Limited's proposed Modified International Financial Reporting Standard Tariff of Rates and Charges for the 2012 rate year is attached (Attachment AX). There are no proposed changes to the Specific Service Charges, except for the revisions to the Dry Core Transformer Charges as described in Exhibit C2-1-1, Section 2.3.

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	9.56
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.18
Distribution Volumetric Rate	$/kWh	0.0232
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0004)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kWh	(0.0024)
Low Voltage Service Rate	$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0042

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

MIRS

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	16.52
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.46
Distribution Volumetric Rate	$/kWh	0.0207
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kWh	(0.0026)
Low Voltage Service Rate	$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

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Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES

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GENERAL SERVICE 50 to 1,499 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	281.18
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	5.68
Distribution Volumetric Rate	$/kW	3.4004
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0533)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kW	0.0116
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(1.1325)
Low Voltage Service Rate	$/kW	0.02354
Retail Transmission Rate – Network Service Rate	$/kW	2.4768
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.5797

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

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Hydro Ottawa Limited
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GENERAL SERVICE 1,500 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	4,521.17
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	73.25
Distribution Volumetric Rate	$/kW	3.2475
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0624)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kW	0.0116
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(1.3416)
Low Voltage Service Rate	$/kW	0.02516
Retail Transmission Rate – Network Service Rate	$/kW	2.5718
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.6881

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

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Hydro Ottawa Limited
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LARGE USE SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	16,419.75
Smart Meter Funding Adder – effective until April 30, 2012	$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	212.88
Distribution Volumetric Rate	$/kW	3.1088
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0539)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	$/kW	0.0116
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(1.5680)
Low Voltage Service Rate	$/kW	0.02833
Retail Transmission Rate – Network Service Rate	$/kW	2.8509
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.9011

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than or forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	$	3.93
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	$	0.11
Distribution Volumetric Rate	$/kWh	0.0194
Rate Rider for Tax Change – effective until April 30, 2012	$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kWh	(0.0027)
Low Voltage Service Rate	$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

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Hydro Ottawa Limited
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STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES

Service Charge	$	120.91
Standby Charge – for a month where standby power is not provided. The charge is applied to the Contracted amount (e.g. nameplate rating of generation facility):		
General Service 50 to 1,499 kW customer	$/kW	1.6136
General Service 1,500 to 4,999 kW customer	$/kW	1.4801
General Service – Large Use customer	$/kW	1.6424
Rate Rider for Tax Change – effective until April 30, 2012:		
General Service 50 to 1,499 kW customer	$/kW	(0.0207)
General Service 1,500 to 4,999 kW customer	$/kW	(0.0166)
General Service – Large Use customer	$/kW	(0.0211)

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	2.43
Distribution Volumetric Rate	$/kW	10.8698
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.1900)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(0.9719)
Low Voltage Service Rate	$/kW	0.01785
Retail Transmission Rate – Network Service Rate	$/kW	1.8377
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.1980

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

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Hydro Ottawa Limited
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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012 Applicable only for Non-RPP Customers	$/kWh	0.0024

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	$	0.60
Distribution Volumetric Rate	$/kW	4.2102
Rate Rider for Tax Change – effective until April 30, 2012	$/kW	(0.0735)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	$/kW	(0.9175)
Low Voltage Service Rate	$/kW	0.01749
Retail Transmission Rate – Network Service Rate	$/kW	1.8284
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.1735

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

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Hydro Ottawa Limited
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MicroFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Delivery Component – effective September 21, 2009

Service Charge	$	5.25

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ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	$	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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Customer Administration		
Arrears Certificate	$	15.00
Duplicate invoices for previous billing	$	15:00
Request for other billing information	$	15:00
Credit reference/credit check (plus credit agency costs)	$	15:00
Unprocessed Payment Charge (plus bank charges)	$	15:00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30:00
Non-Payment of Account		
Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at meter – after regular hours	$	185.00
Disconnect/Reconnect at pole – during regular hours	$	185.00
Disconnect/Reconnect at pole – after regular hours	$	415.00
Temporary Service install & remove – overhead – no transformer	$	500.00
Specific Charge for Access to the Power Poles – per pole/year	$	22.35
Dry core transformer distribution charge	As per Attached Table	

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RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0358
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0254
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

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Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			$4.4386	$0.0874		$2.8491	
25 KVA 1 PH	150	900	$0.71	$7.95	$8.66	$0.46	$9.12
37.5 KVA 1 PH	200	1200	$0.95	$10.60	$11.55	$0.61	$12.16
50 KVA 1 PH	250	1600	$1.21	$13.33	$14.54	$0.78	$15.32
75 KVA 1 PH	350	1900	$1.62	$18.37	$19.99	$1.04	$21.03
100 KVA 1 PH	400	2600	$1.95	$21.36	$23.31	$1.25	$24.56
150 KVA 1 PH	525	3500	$2.58	$28.11	$30.69	$1.66	$32.35
167 KVA 1 PH	650	4400	$3.21	$34.86	$38.07	$2.06	$40.13
200 KVA 1 PH	696	4700	$3.43	$37.32	$40.75	$2.20	$42.96
225 KVA 1 PH	748	5050	$3.69	$40.11	$43.80	$2.37	$46.16
250 KVA 1 PH	800	5400	$3.95	$42.89	$46.84	$2.53	$49.37
*15 KVA 3 PH	125	650	$0.57	$6.54	$7.11	$0.37	$7.47
*45 KVA 3 PH	300	1800	$1.43	$15.89	$17.32	$0.92	$18.24
*75 KVA 3 PH	400	2400	$1.90	$21.19	$23.09	$1.22	$24.31
*112.5 KVA 3 PH	600	3400	$2.81	$31.62	$34.42	$1.80	$36.22
*150 KVA 3 PH	700	4500	$3.40	$37.34	$40.74	$2.18	$42.92
*225 KVA 3 PH	900	5300	$4.26	$47.60	$51.85	$2.73	$54.58
*300 KVA 3 PH	1100	6300	$5.16	$58.02	$63.18	$3.31	$66.49
*500 KVA 3 PH	1500	9700	$7.30	$80.06	$87.36	$4.69	$92.05
*750 KVA 3 PH	2100	12000	$9.84	$110.74	$120.59	$6.32	$126.90
*1000 KVA 3 PH	2600	15000	$12.22	$137.23	$149.45	$7.84	$157.30
*1500 KVA 3 PH	4000	22000	$18.54	$210.21	$228.76	$11.90	$240.66
*2000 KVA 3 PH	4800	24000	$21.68	$250.21	$271.89	$13.92	$285.81
*2500 KVA 3 PH	5700	26000	$25.15	$295.00	$320.15	$16.15	$336.30

No Load and Load Losses from CSA standard C802-94 Maximum losses for distribution power and dry-type transformers commercial use.
Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred kVA ratings no load and load losses are interpolated as per CSA standard.

MFRS

MIFRS BILL IMPACTS

Bill impacts for typical customers in all classes have been calculated using the proposed rates, adjusted for Cost Allocation and are shown in Attachment AY, which is Appendix 2-Q from the Ontario Energy Board's (the "Board") Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued June 28th, 2010. For the impact of the change in distribution rates, the Board's spreadsheet includes the Low Voltage Rate Adder, which is actually not part of distribution rates. In addition, the spreadsheet only provides space for one commodity rate, not the two tiered prices of the Regulated Price Plan ("RPP"). Therefore the current first tier price has been used exclusively throughout the bill impacts table.

Based on the Board's spreadsheet, a typical RPP Residential customer using 800 kWh per month would see the delivery portion of their bill decrease by 0.4%, with an overall bill decrease of 0.04%. A non RPP Residential customer (approximately 10% of the Residential class) using 800 kW per month would see the delivery portion of their bill increase by 5.3%, with an overall bill increase of 1.9%. A typical RPP General Service customer using 2,000 kWh per month would see the delivery portion of their bill decrease by 0.8%, with an overall bill decrease of 0.2%. A non RPP General Service < 50 kW customer (approximately 11% of the General Service < 50 kW class) using 2,000 kW per month would see the delivery portion of their bill increase by 5.9%, with an overall bill increase of 1.9%.

Table 1 below summarizes the bill impacts produced by the Board's Appendix 2-Q for the required consumption levels.

1 **Table 1 – Summary of MIFRS Bill Impacts from Appendix 2-Q**

kWh	Current Distr $	Proposed Distr. $	Impact		Current Delivery $	Proposed Delivery $	Impact		Current Total $	Proposed Total $	Impact	
			$	%			$	%			$	%
Residential RPP												
100	12.19	11.67	-.52	-4.3	13.31	12.78	-.52	--3.9	21.96	21.45	-.51	-2.3
250	15.27	14.83	-.44	-2.9	18.06	17.62	-.44	-2.4	39.31	38.90	-.41	-1.1
500	20.39	20.09	-.30	-1.5	25.98	25.68	-.29	-1.1	68.23	67.99	-.24	-0.4
800	26.55	26.41	-.14	-0.5	35.48	35..6	-.12	-0.4	102.93	102.89	-.04	-0.04
1000	30.65	30.62	-.02	-0.1	41.82	41.82	-.01	-0.2	126.07	126.17	.09	0.1
1500	40.90	41.15	.25	0.6	57.66	57.93	.28	0.5	183.91	184.34	.43	0.2
2000	51.15	51.68	.53	1.0	73.50	74.06	.56	0.8	241.75	242.52	.77	0.3
Residential non RPP												
100	12.19	11.91	-.28	-2.3	13.31	13.03	-.27	-2.1	21.71	21.44	-.26	-1.2
250	15.27	15.45	.18	1.2	18.06	18.24	.18	1.0	39.06	39.27	.21	0.5
500	20.39	21.33	.94	4.6	25.98	26.93	.96	3.7	67.98	68.98	1.00	1.5
800	26.55	28.40	1.85	7.0	35.48	37.35	1.87	5.3	102.68	104.63	1.95	1.9
1000	30.65	33.11	2.46	8.0	41.82	44.29	2.48	5.9	125.82	128.40	2.58	2.1
1500	40.90	44.88	3.98	10.0	57.66	61.66	4.00	7.0	183.66	187.82	4.16	2.3
2000	51.15	56.66	5.50	10.8	73.50	79.03	5.53	7.5	241.50	247.24	5.74	2.4
General Service < 50kW RPP												
1000	35.05	34.68	-.36	-1.0	45.29	44.94	-.35	-0.8	129.54	129.29	-.25	-0.2
2000	53.45	52.84	-.61	-1.1	73.93	73.35	-.58	-0.8	242.19	241.82	-.37	-0.2
5000	108.67	107.33	-1.34	-1.2	159.88	158.60	-1.27	-0.8	580.14	579.39	-.75	-0.1
10000	200.71	198.14	-2.57	-1.3	303.11	300.69	-2.43	-0.8	1,143.39	1,142.01	-1.39	-0.1
15000	292.74	288.95	-3.79	-1.3	446.25	442.77	-3.58	-0.8	1,706.64	1,704.63	-2.02	-0.1
General Service < 50kW non RPP												
1000	35.05	37.17	2.12	6.1	45.29	47.42	2.14	4.7	129.29	131.53	2.24	1.7
2000	53.45	57.82	4.36	8.2	73.93	78.32	4.39	65.9	241.94	246.54	4.60	1.9
5000	108.67	119.76	11.09	10.2	159.88	171.03	11.16	7.0	579.89	591.57	11.68	2.0
10000	200.71	223.00	22.29	11.1	303.11	325.54	22.43	7.4	1,143.14	1,166.62	23.47	2.1
15000	292.74	326.24	33.50	11.4	446.35	480.06	33.71	7.6	1,706.39	1,741.66	35.27	2.1

Table 1 – Summary of MIFRS Bill Impacts from Appendix 2-Q

kW/ kWh	Current Distr $	Proposed Distr. $	Impact		Current Delivery $	Proposed Delivery $	Impact		Current Total $	Proposed Total $	Impact	
			$	%			$	%			$	%
General Service > 50 < 1,500 kW RPP												
60/ 30000	441.93	419.36	-22.57	-5.1	685.32	662.75	-22.57	-3.9	3,205.65	3,186.22	-19.44	-0.6
100/ 50000	564.34	511.48	-52.86	-9.4	969.99	917.13	-52.86	-5.5	5,170.38	5,122.74	-47.64	-0.9
500/ 250000	1,788.46	1,432.70	-355.76	-20.0	3,816.71	3,460.95	-355.76	-9.3	24,817.66	24,487.98	-329.69	-1.3
1000/ 500000	3,318.61	2,584.22	-734.39	-22.1	7,353.11	6,640.72	-734.39	-10.0	49,376.76	48,694.52	-682.24	-1.4
General Service > 50 < 1,500 kW non RPP												
60/ 30000	441.93	493.94	52.01	11.8	685.32	737.33	52.01	7.6	3,205.40	3,260.54	55.14	1.7
100/ 50000	564.34	635.78	71.44	12.7	969.99	1,041.43	71.44	7.4	5,170.13	5,246.79	76.66	1.5
500/ 250000	1,788.46	2,054.18	265.72	14.9	3,816.71	4,082.43	265.72	7.0	24,817.41	25,109.21	291.79	1.2
1000/ 500000	3,318.61	3,827.18	508.57	15.3	7,375.11	7,883.68	508.57	6.9	49,376.51	49,937.23	560.72	1.1
General Service > 1,500 kW non RPP												
1500/ 750000	8,493.70	9,299.60	805.90	9.5	14,883.55	15,689.45	805.90	5.4	77,885.65	78,769.78	884.13	1.1
2000/ 1000000	9,953.60	10,892.41	938.81	9.4	18,473.40	19,412.21	938.81	5.1	102,476	103,519	1,043	1.0
3500/ 1750000	14,333.30	15,670.84	1,337.54	9.3	29,242.95	30,580.49	1,337.54	4.6	176,248	177,768	1,520	0.9
4500/ 2250000	17,253.10	18,856.46	1,603.36	9.3	36,422.65	38,026.01	1,603.36	4.4	225,429	227,267	1,838	0.8

Table 1 – Summary of MIFRS Bill Impacts from Appendix 2-Q

kW/ kWh	Current Distr $	Proposed Distr. $	Impact		Current Delivery $	Proposed Delivery $	Impact		Current Total $	Proposed Total $	Impact	
			$	%			$	%			$	%
Large Use non RPP												
8000/ 4000000	37,401	38,732	1,331	3.6	75,417	76,748	1,331	1.8	403,233	404,564	1,331	0.3
Unmetered Scattered Load RPP[1]												
150	7.14	6.43	-.71	-9.9	8.67	7.97	-.70	-8.1	21.52	20.87	-.65	-3.0
Street lighting non RPP[2]												
0.49/ 160	3.69	4.42	.73	20	5.16	5.89	.73	14.3	18.60	19.35	.75	4.0
Sentinel Lights RPP[1]												
0.13/ 46.8	2.82	3.72	.89	32	3.22	4.11	.89	28	7.15	8.05	.90	12.6

[1] One connection
[2] Four connections

Note that because Hydro Ottawa Limited has a number of Rate Adders and Riders that continue until April 30th, 2012, customers will see the above total bill impacts between their current bill and May 1, 2012. In addition, they will also see an impact on January 1, 2012 as shown in Table 2 below. Also note that the totals in this table do not match the totals shown above and in Attachment AY due to the limitation on the commodity rate used in the Attachment, as explained above. Table 2 uses the RPP tiered rates with an annualized tier step of 800 kWh/month for Residential customers and 750 kWh/month for General Service customers.

Table 2 – Incremental MIFRS Bill Impacts, with Tiered Commodity Prices

Class	Current Monthly Bill	January 1, 2012 Monthly Bill	% Change January 1, 2012 to Current	May 1, 2012 Monthly Bill	% Change May 1 to January 1, 2012	Total % Change May 1, 2012 to Current
Residential RPP 800 kWh/month	$103.24	$104.47	1.2%	$103.19	-1.2%	-0.1%
Residential non RPP 800 kWh/month	$102.99	$106.22	3.1%	$104.94	-1.2%	1.9%
GS < 50 kW RPP 2000 kWh/month	$264.95	$265.90	0.4%	$264.62	-0.5%	-0.1%
GS < 50 kW non RPP 2000 kWh/month	$264.70	$270.65	2.2%	$269.37	-0.5%	1.8%
GS > 50 kW < 1500 kW RPP 500 kW	$24,817.66	$24,468.42	-1.4%	$24,487.98	0.1%	-1.3%
GS > 50 kW < 1500 kW non RPP 500 kW	$24,817.41	$25,089.65	1.1%	$25,109.20	0.1%	1.2%
GS > 1500 kW non RPP 3,500 kW	$176,248	$177,624	0.8%	$177,768	0.1%	0.9%
Large Use non RPP 8,000 kW	$403,233	$404,564	0.3%	$404,564	0.0%	0.3%
Street Lighting non RPP 0.49 kW	$18.60	$19.35	4.1%	$19.35	0.0%	4.0%
Unmetered Scattered Load 150 kWh	$21.52	$20.91	-2.8%	$20.87	-0.3%	-3.0%
Sentinel Lights 0.13 kW	$7.15	$8.03	12.3%	$8.05	0.2%	12.6%

Customer Class: **Residential**

Consumption **800** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 8.54	1	$ 8.54	$ 9.56	1	$ 9.56	$ 1.02	11.94%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.18	1	$ 0.18		1	$ -	-$ 0.18	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0207	800	$ 16.56	$ 0.0232	800	$ 18.56	$ 2.00	12.08%
Low Voltage Rate Adder	per kWh	$ 0.0002	827.52	$ 0.17	$ 0.00006	828.64	$ 0.05	-$ 0.12	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0004	800	-$ 0.32		800	$ -	$ 0.32	-100.00%
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider			800	$ -		800	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
Deferral/Variance Account Disposition Rate Rider	per kWh		800	$ -	-$ 0.0024	800	-$ 1.92	-$ 1.92	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 26.55**			**$ 26.41**	**-$ 0.14**	**-0.51%**
RTSR - Network	per kWh	$ 0.0066	827.52	$ 5.46	$ 0.0066	828.64	$ 5.47	$ 0.01	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0042	827.52	$ 3.48	$ 0.0042	828.64	$ 3.48	$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 35.48**			**$ 35.36**	**-$ 0.12**	**-0.35%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	827.52	$ 4.30	$ 0.0052	828.64	$ 4.31	$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	827.52	$ 1.08	$ 0.0013	828.64	$ 1.08	$ 0.00	0.14%
Special Purpose Charge			827.52	$ -		828.64	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	800	$ 5.55	$ 0.0069	800	$ 5.55	$ -	0.00%
Energy	per kWh	$ 0.0680	827.52	$ 56.27	$ 0.0680	828.64	$ 56.35	$ 0.08	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 102.93**			**$ 102.89**	**-$ 0.04**	**-0.04%**
HST		13%		$ 13.38	13%		$ 13.38	-$ 0.01	-0.04%
Total Bill (including Sub-total B)				**$ 116.32**			**$ 116.27**	**-$ 0.05**	**-0.04%**
Loss Factor (%)		3.44%			3.58%				

Notes:

First tier energy price used.

Customer Class: **Residential non RPP**

Consumption **800** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	monthly	$ 8.54	1	$ 8.54	$ 9.56	1	$ 9.56	$ 1.02	11.94%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.18	1	$ 0.18		1	$ -	-$ 0.18	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0207	800	$ 16.56	$ 0.0232	800	$ 18.56	$ 2.00	12.08%
Low Voltage Rate Adder	per kWh	$ 0.0002	827.52	$ 0.17	$ 0.00006	828.64	$ 0.05	-$ 0.12	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0004	800	-$ 0.32		800	$ -	$ 0.32	-100.00%
Volumetric Rate Rider(s)			800	$ -		800	$ -	$ -	
Smart Meter Disposition Rider			800	$ -		800	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
Deferral/Variance Account Disposition Rate Rider	per kWh		800	$ -	-$ 0.0024	800	-$ 1.92	-$ 1.92	
GA Variance Account	per kWh		800	$ -	$ 0.0024	828.64	$ 1.99	$ 1.99	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 26.55**			**$ 28.40**	**$ 1.85**	**6.98%**
RTSR - Network	per kWh	$ 0.0066	827.52	$ 5.46	$ 0.0066	828.64	$ 5.47	$ 0.01	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0042	827.52	$ 3.48	$ 0.0042	828.64	$ 3.48	$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 35.48**			**$ 37.35**	**$ 1.87**	**5.26%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	827.52	$ 4.30	$ 0.0052	828.64	$ 4.31	$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	827.52	$ 1.08	$ 0.0013	828.64	$ 1.08	$ 0.00	0.14%
Special Purpose Charge			827.52	$ -		828.64	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	800	$ 5.55	$ 0.0069	800	$ 5.55	$ -	0.00%
Energy	per kWh	$ 0.0680	827.52	$ 56.27	$ 0.0680	828.64	$ 56.35	$ 0.08	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 102.68**			**$ 104.63**	**$ 1.95**	**1.90%**
HST		13%		$ 13.35	13%		$ 13.60	$ 0.25	1.90%
Total Bill (including Sub-total B)				**$ 116.03**			**$ 118.24**	**$ 2.21**	**1.90%**
Loss Factor (%)		3.44%			3.58%				

Notes:

First tier energy price used.

Customer Class: **General Service < 50 kW RPP**

Consumption 2000 **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	monthly	$ 14.76	1	$ 14.76	$ 16.52	1	$ 16.52	$ 1.76	11.92%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.46	1	$ 0.46		1	$ -	-$ 0.46	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0185	2000	$ 37.00	$ 0.0207	2000	$ 41.40	$ 4.40	11.89%
Low Voltage Rate Adder	per kWh	$ 0.0002	2068.8	$ 0.41	$ 0.00006	2071.6	$ 0.12	-$ 0.29	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0003	2000	-$ 0.60		2000	$ -	$ 0.60	-100.00%
Volumetric Rate Rider(s)			2000	$ -		2000	$ -	$ -	
Smart Meter Disposition Rider			2000	$ -		2000	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		2000	$ -		2000	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh		2000	$ -	-$ 0.0026	2000	-$ 5.20	-$ 5.20	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 53.45**			**$ 52.84**	**-$ 0.61**	**-1.14%**
RTSR - Network	per kWh	$ 0.0060	2068.8	$ 12.41	$ 0.0060	2071.6	$ 12.43	$ 0.02	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0039	2068.8	$ 8.07	$ 0.0039	2071.6	$ 8.08	$ 0.01	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 73.93**			**$ 73.35**	**-$ 0.58**	**-0.79%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	2068.8	$ 10.76	$ 0.0052	2071.6	$ 10.77	$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2068.8	$ 2.69	$ 0.0013	2071.6	$ 2.69	$ 0.00	0.14%
Special Purpose Charge			2068.8	$ -		2071.6	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	2000	$ 13.88	$ 0.0069	2000	$ 13.88	$ -	0.00%
Energy	per kWh	$ 0.0680	2068.8	$ 140.68	$ 0.0680	2071.6	$ 140.87	$ 0.19	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 242.19**			**$ 241.82**	**-$ 0.37**	**-0.15%**
HST		13%		$ 31.48	13%		$ 31.44	-$ 0.05	-0.15%
Total Bill (including Sub-total B)				**$ 273.68**			**$ 273.25**	**-$ 0.43**	**-0.16%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: General Service < 50 kW non RPP

Consumption 15000 kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 14.76	1	$ 14.76	$ 16.52	1	$ 16.52	$ 1.76	11.92%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 0.46	1	$ 0.46		1	$ -	-$ 0.46	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0185	15000	$ 277.50	$ 0.0207	15000	$ 310.50	$ 33.00	11.89%
Low Voltage Rate Adder	per kWh	$ 0.0002	15516	$ 3.10	$ 0.00006	15537	$ 0.93	-$ 2.17	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0003	15000	-$ 4.50		15000	$ -	$ 4.50	-100.00%
Volumetric Rate Rider(s)			15000	$ -		15000	$ -	$ -	
Smart Meter Disposition Rider			15000	$ -		15000	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		15000	$ -		15000	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh		15000	$ -	-$ 0.0026	15000	-$ 39.00	-$ 39.00	
GA Variance Account	per kWh			$ -	$ 0.0024	15537	$ 37.29	$ 37.29	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 292.74**			**$ 326.24**	**$ 33.50**	**11.44%**
RTSR - Network	per kWh	$ 0.0060	15516	$ 93.10	$ 0.0060	15537	$ 93.22	$ 0.13	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0039	15516	$ 60.51	$ 0.0039	15537	$ 60.59	$ 0.08	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 446.35**			**$ 480.06**	**$ 33.71**	**7.55%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	15516	$ 80.68	$ 0.0052	15537	$ 80.79	$ 0.11	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	15516	$ 20.17	$ 0.0013	15537	$ 20.20	$ 0.03	0.14%
Special Purpose Charge			15516	$ -		15537	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	15000	$ 104.10	$ 0.0069	15000	$ 104.10	$ -	0.00%
Energy	per kWh	$ 0.0680	15516	$ 1,055.09	$ 0.0680	15537	$ 1,056.52	$ 1.43	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 1,706.39**			**$ 1,741.66**	**$ 35.27**	**2.07%**
HST		13%		$ 221.83	13%		$ 226.42	$ 4.59	2.07%
Total Bill (including Sub-total B)				**$ 1,928.22**			**$ 1,968.08**	**$ 39.86**	**2.07%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **General Service > 50 <1,500 kW RPP**

Consumption **500** **kW** **250000** kWh

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	monthly	$ 251.21	1	$ 251.21	$ 281.18	1	$ 281.18	$ 29.97	11.93%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 5.68	1	$ 5.68		1	$ -	-$ 5.68	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 3.0380	500	$ 1,519.00	$ 3.4004	500	$ 1,700.20	$ 181.20	11.93%
Low Voltage Rate Adder	per kW	$ 0.0756	500	$ 37.80	$ 0.0235	500	$ 11.77	-$ 26.03	-68.86%
Volumetric Rate Adder(s)	per kW	-$ 0.0533	500	-$ 26.65		500	$ -	$ 26.65	-100.00%
Volumetric Rate Rider(s)			500	$ -		500	$ -	$ -	
Smart Meter Disposition Rider			500	$ -		500	$ -	$ -	
LRAM & SSM Rate Rider	per kW		500	$ -	$ 0.0116	500	$ 5.80	$ 5.80	
Deferral/Variance Account Disposition Rate Rider	per kW		500	$ -	-$ 1.1325	500	-$ 566.25	-$ 566.25	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 1,788.46**			**$ 1,432.70**	**-$ 355.76**	**-19.89%**
RTSR - Network	per kW	$ 2.4768	500	$ 1,238.40	$ 2.4768	500	$ 1,238.40	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.5797	500	$ 789.85	$ 1.5797	500	$ 789.85	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 3,816.71**			**$ 3,460.95**	**-$ 355.76**	**-9.32%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	258600	$ 1,344.72	$ 0.0052	258950	$ 1,346.54	$ 1.82	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	258600	$ 336.18	$ 0.0013	258950	$ 336.64	$ 0.45	0.14%
Special Purpose Charge			258600	$ -		258950	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	250000	$ 1,735.00	$ 0.0069	250000	$ 1,735.00	$ -	0.00%
Energy	per kWh	$ 0.0680	258600	$ 17,584.80	$ 0.0680	258950	$ 17,608.60	$ 23.80	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 24,817.66**			**$ 24,487.98**	**-$ 329.69**	**-1.33%**
HST		13%		$ 3,226.30	13%		$ 3,183.44	-$ 42.86	-1.33%
Total Bill (including Sub-total B)				**$ 28,043.96**			**$ 27,671.41**	**-$ 372.55**	**-1.33%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: General Service > 50 <1,500 kW non RPP

Consumption 500 kW 250000 kWh

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	monthly	$ 251.21	1	$ 251.21	$ 281.18	1	$ 281.18	$ 29.97	11.93%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 5.68	1	$ 5.68		1	$ -	-$ 5.68	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 3.0380	500	$ 1,519.00	$ 3.4004	500	$ 1,700.20	$ 181.20	11.93%
Low Voltage Rate Adder	per kW	$ 0.0756	500	$ 37.80	$ 0.0235	500	$ 11.77	-$ 26.03	-68.86%
Volumetric Rate Adder(s)	per kW	-$ 0.0533	500	-$ 26.65		500	$ -	$ 26.65	-100.00%
Volumetric Rate Rider(s)			500	$ -		500	$ -	$ -	
Smart Meter Disposition Rider			500	$ -		500	$ -	$ -	
LRAM & SSM Rate Rider	per kW		500	$ -	$ 0.0116	500	$ 5.80	$ 5.80	
Deferral/Variance Account Disposition Rate Rider	per kW		500	$ -	-$ 1.1325	500	-$ 566.25	-$ 566.25	
GA Variance Account	per kWh			$ -	$ 0.0024	258950	$ 621.48	$ 621.48	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 1,788.46**			**$ 2,054.18**	**$ 265.72**	**14.86%**
RTSR - Network	per kW	$ 2.4768	500	$ 1,238.40	$ 2.4768	500	$ 1,238.40	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.5797	500	$ 789.85	$ 1.5797	500	$ 789.85	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 3,816.71**			**$ 4,082.43**	**$ 265.72**	**6.96%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	258600	$ 1,344.72	$ 0.0052	258950	$ 1,346.54	$ 1.82	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	258600	$ 336.18	$ 0.0013	258950	$ 336.64	$ 0.45	0.14%
Special Purpose Charge			258600	$ -		258950	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	250000	$ 1,735.00	$ 0.0069	250000	$ 1,735.00	$ -	0.00%
Energy	per kWh	$ 0.0680	258600	$ 17,584.80	$ 0.0680	258950	$ 17,608.60	$ 23.80	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 24,817.41**			**$ 25,109.21**	**$ 291.79**	**1.18%**
HST		13%		$ 3,226.26	13%		$ 3,264.20	$ 37.93	1.18%
Total Bill (including Sub-total B)				**$ 28,043.67**			**$ 28,373.40**	**$ 329.73**	**1.18%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **General Service > 1,500 kW**

Consumption **3500** **kW** **1750000** kWh

		Current Board-Approved			Proposed			Impact	
		Rate	Volume	Charge	Rate	Volume	Charge		%
	Charge Unit	**($)**		**($)**	**($)**		**($)**	**$ Change**	**Change**
Monthly Service Charge	monthly	$ 4,039.33	1	$ 4,039.33	$ 4,521.17	1	$ 4,521.17	$ 481.84	11.93%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 73.25	1	$ 73.25		1	$ -	-$ 73.25	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.9014	3500	$ 10,154.90	$ 3.2475	3500	$ 11,366.25	$ 1,211.35	11.93%
Low Voltage Rate Adder	per kW	$ 0.0808	3500	$ 282.80	$ 0.02516	3500	$ 88.06	-$ 194.74	-68.86%
Volumetric Rate Adder(s)	per kW	-$ 0.0624	3500	-$ 218.40		3500	$ -	$ 218.40	-100.00%
Volumetric Rate Rider(s)			3500	$ -		3500	$ -	$ -	
Smart Meter Disposition Rider			3500	$ -		3500	$ -	$ -	
LRAM & SSM Rate Rider	per kW		3500	$ -	$ 0.0116	3500	$ 40.60	$ 40.60	
Deferral/Variance Account Disposition Rate Rider	per kW		3500	$ -	-$ 1.3416	3500	-$ 4,695.60	-$ 4,695.60	
GA Variance Account	per kWh			$ -	$ 0.0024	1812650	$ 4,350.36	$ 4,350.36	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 14,333.30**			**$ 15,670.84**	**$ 1,337.54**	**9.33%**
RTSR - Network	per kW	$ 2.5718	3500	$ 9,001.30	$ 2.5718	3500	$ 9,001.30	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.6881	3500	$ 5,908.35	$ 1.6881	3500	$ 5,908.35	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 29,242.95**			**$ 30,580.49**	**$ 1,337.54**	**4.57%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	1810200	$ 9,413.04	$ 0.0052	1812650	$ 9,425.78	$ 12.74	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1810200	$ 2,353.26	$ 0.0013	1812650	$ 2,356.45	$ 3.18	0.14%
Special Purpose Charge			1810200	$ -		1812650	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	1750000	$ 12,145.00	$ 0.0069	1750000	$ 12,145.00	$ -	0.00%
Energy	per kWh	$ 0.0680	1810200	$ 123,093.60	$ 0.0680	1812650	$ 123,260.20	$ 166.60	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 176,247.85**			**$ 177,767.92**	**$ 1,520.07**	**0.86%**
HST		13%		$ 22,912.22	13%		$ 23,109.83	$ 197.61	0.86%
Total Bill (including Sub-total B)				**$ 199,160.07**			**$ 200,877.74**	**$ 1,717.67**	**0.86%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **Large Use**

Consumption **8000** **kW** **4000000** kWh

		Current Board-Approved			Proposed			Impact	
		Rate	Volume	Charge	Rate	Volume	Charge		%
	Charge Unit	($)		($)	($)		($)	$ Change	Change
Monthly Service Charge	monthly	$ 14,669.82	1	$ 14,669.82	$ 16,419.75	1	$ 16,419.75	$ 1,749.93	11.93%
Smart Meter Rate Adder	monthly	$ 1.42	1	$ 1.42		1	$ -	-$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	$ 212.88	1	$ 212.88		1	$ -	-$ 212.88	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 2.7775	8000	$ 22,220.00	$ 3.1088	8000	$ 24,870.40	$ 2,650.40	11.93%
Low Voltage Rate Adder	per kW	$ 0.0910	8000	$ 728.00	$ 0.02833	8000	$ 226.64	-$ 501.36	-68.87%
Volumetric Rate Adder(s)	per kW	-$ 0.0539	8000	-$ 431.20		8000	$ -	$ 431.20	-100.00%
Volumetric Rate Rider(s)			8000	$ -		8000	$ -	$ -	
Smart Meter Disposition Rider			8000	$ -		8000	$ -	$ -	
LRAM & SSM Rate Rider	per kW		8000	$ -	$ 0.0116	8000	$ 92.80	$ 92.80	
Deferral/Variance Account Disposition Rate Rider	per kW		8000	$ -	-$ 1.5680	8000	-$ 12,544.00	-$ 12,544.00	
GA Variance Account	per kWh			$ -	$ 0.0024	4027600	$ 9,666.24	$ 9,666.24	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 37,400.92**			**$ 38,731.83**	**$ 1,330.91**	**3.56%**
RTSR - Network	per kW	$ 2.8509	8000	$ 22,807.20	$ 2.8509	8000	$ 22,807.20	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.9011	8000	$ 15,208.80	$ 1.9011	8000	$ 15,208.80	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 75,416.92**			**$ 76,747.83**	**$ 1,330.91**	**1.76%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	4027600	$ 20,943.52	$ 0.0052	4027600	$ 20,943.52	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	4027600	$ 5,235.88	$ 0.0013	4027600	$ 5,235.88	$ -	0.00%
Special Purpose Charge			4027600	$ -		4027600	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	4000000	$ 27,760.00	$ 0.0069	4000000	$ 27,760.00	$ -	0.00%
Energy	per kWh	$ 0.0680	4027600	$ 273,876.80	$ 0.0680	4027600	$ 273,876.80	$ -	0.00%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 403,233.12**			**$ 404,564.03**	**$ 1,330.91**	**0.33%**
HST		13%		$ 52,420.31	13%		$ 52,593.32	$ 173.02	0.33%
Total Bill (including Sub-total B)				**$ 455,653.43**			**$ 457,157.35**	**$ 1,503.92**	**0.33%**
Loss Factor (%)		0.69%			0.69%				

Notes:

Customer Class: **Unmetered Scattered Load**

Consumption 150 **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	monthly	$ 4.04	1	$ 4.04	$ 3.93	1	$ 3.93	-$ 0.11	-2.72%
Smart Meter Rate Adder	monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)	monthly	$ 0.11	1	$ 0.11		1	$ -	-$ 0.11	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kWh	$ 0.0200	150	$ 3.00	$ 0.0194	150	$ 2.91	-$ 0.09	-3.00%
Low Voltage Rate Adder	per kWh	$ 0.0002	155.16	$ 0.03	$ 0.00006	155.37	$ 0.01	-$ 0.02	-69.96%
Volumetric Rate Adder(s)	per kWh	-$ 0.0003	150	-$ 0.05		150	$ -	$ 0.05	-100.00%
Volumetric Rate Rider(s)			150	$ -		150	$ -	$ -	
Smart Meter Disposition Rider			150	$ -		150	$ -	$ -	
LRAM & SSM Rate Rider	per kWh		150	$ -		150	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kWh		150	$ -	-$ 0.0027	155.37	-$ 0.42	-$ 0.42	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 7.14**			**$ 6.43**	**-$ 0.71**	**-9.90%**
RTSR - Network	per kWh	$ 0.0060	155.16	$ 0.93	$ 0.0060	155.37	$ 0.93	$ 0.00	0.14%
RTSR - Line and Transformation Connection	per kWh	$ 0.0039	155.16	$ 0.61	$ 0.0039	155.37	$ 0.61	$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				**$ 8.67**			**$ 7.97**	**-$ 0.70**	**-8.12%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	155.16	$ 0.81	$ 0.0052	155.37	$ 0.81	$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	155.16	$ 0.20	$ 0.0013	155.37	$ 0.20	$ 0.00	0.14%
Special Purpose Charge			155.16	$ -		155.37	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	150	$ 1.04	$ 0.0069	155.37	$ 1.08	$ 0.04	3.58%
Energy	per kWh	$ 0.0680	155.16	$ 10.55	$ 0.0680	155.37	$ 10.57	$ 0.01	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 21.52**			**$ 20.87**	**-$ 0.65**	**-3.03%**
HST		13%		$ 2.80	13%		$ 2.71	-$ 0.08	-3.03%
Total Bill (including Sub-total B)				**$ 24.32**			**$ 23.58**	**-$ 0.74**	**-3.04%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **Sentinel**

Consumption **0.13** **kW** **46.8** kWh

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	monthly	$ 1.89	1	$ 1.89	$ 2.43	1	$ 2.43	$ 0.54	28.57%
Smart Meter Rate Adder	monthly	$ -	1	$ -		1	$ -	$ -	
Service Charge Rate Adder(s)	monthly	$ 0.01	1	$ 0.01		1	$ -	-$ 0.01	-100.00%
Service Charge Rate Rider(s)			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 7.2434	0.13	$ 0.94	$ 10.8698	0.13	$ 1.41	$ 0.47	50.06%
Low Voltage Rate Adder	per kW	$ 0.0574	0.13	$ 0.01	$ 0.01785	0.13	$ 0.00	-$ 0.01	-68.90%
Volumetric Rate Adder(s)	per kW	-$ 0.1900	0.13	-$ 0.02		0.13	$ -	$ 0.02	-100.00%
Volumetric Rate Rider(s)			0.13	$ -		0.13	$ -	$ -	
Smart Meter Disposition Rider			0.13	$ -		0.13	$ -	$ -	
LRAM & SSM Rate Rider	per kW		0.13	$ -		0.13	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kW		0.13	$ -	-$ 0.9719	0.13	-$ 0.13	-$ 0.13	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 2.82**			**$ 3.72**	**$ 0.89**	**31.68%**
RTSR - Network	per kW	$ 1.8377	0.13	$ 0.24	$ 1.8377	0.13	$ 0.24	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.1980	0.13	$ 0.16	$ 1.1980	0.13	$ 0.16	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 3.22**			**$ 4.11**	**$ 0.89**	**27.79%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	48.4099	$ 0.25	$ 0.0052	48.4754	$ 0.25	$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	48.4099	$ 0.06	$ 0.0013	48.4754	$ 0.06	$ 0.00	0.14%
Special Purpose Charge			48.4099	$ -		48.4754	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	46.8	$ 0.32	$ 0.0069	46.8	$ 0.32	$ -	0.00%
Energy	per kWh	$ 0.0680	48.4099	$ 3.29	$ 0.0680	48.4754	$ 3.30	$ 0.00	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 7.15**			**$ 8.05**	**$ 0.90**	**12.58%**
HST		13%		$ 0.93	13%		$ 1.05	$ 0.12	12.58%
Total Bill (including Sub-total B)				**$ 8.08**			**$ 9.10**	**$ 1.02**	**12.62%**
Loss Factor (%)		3.44%			3.58%				

Notes:

Customer Class: **Streetlighting**

Consumption **0.49** **kW** **160** kWh

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	monthly	$ 0.49	4	$ 1.96	$ 0.60	4	$ 2.40	$ 0.44	22.45%
Smart Meter Rate Adder	monthly	$ -	4	$ -		4	$ -	$ -	
Service Charge Rate Adder(s)	monthly	$ 0.01	4	$ 0.04		4	$ -	-$ 0.04	-100.00%
Service Charge Rate Rider(s)			4	$ -		4	$ -	$ -	
Distribution Volumetric Rate	per kW	$ 3.4563	0.49	$ 1.69	$ 4.2102	0.49	$ 2.06	$ 0.37	21.81%
Low Voltage Rate Adder	per kW	$ 0.0561	0.49	$ 0.03	$ 0.01749	0.49	$ 0.01	-$ 0.02	-68.82%
Volumetric Rate Adder(s)	per kW	-$ 0.0735	0.49	-$ 0.04		0.49	$ -	$ 0.04	-100.00%
Volumetric Rate Rider(s)			0.49	$ -		0.49	$ -	$ -	
Smart Meter Disposition Rider			0.49	$ -		0.49	$ -	$ -	
LRAM & SSM Rate Rider	per kW		0.49	$ -		0.49	$ -	$ -	
Deferral/Variance Account Disposition Rate Rider	per kW		0.49	$ -	-$ 0.9175	0.49	-$ 0.45	-$ 0.45	
GA Rate Rider				$ -	$ 0.0024	165.728	$ 0.40	$ 0.40	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Sub-Total A - Distribution				**$ 3.69**			**$ 4.42**	**$ 0.73**	**19.94%**
RTSR - Network	per kW	$ 1.8284	0.49	$ 0.90	$ 1.8284	0.49	$ 0.90	$ -	0.00%
RTSR - Line and Transformation Connection	per kW	$ 1.1735	0.49	$ 0.58	$ 1.1735	0.49	$ 0.58	$ -	0.00%
Sub-Total B - Delivery (including Sub-Total A)				**$ 5.16**			**$ 5.89**	**$ 0.73**	**14.25%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0052	165.504	$ 0.86	$ 0.0052	165.728	$ 0.86	$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	165.504	$ 0.22	$ 0.0013	165.728	$ 0.22	$ 0.00	0.14%
Special Purpose Charge			165.504	$ -		165.728	$ -	$ -	
Standard Supply Service Charge	monthly	$ 0.2500	0	$ -	$ 0.2500	0	$ -	$ -	
Debt Retirement Charge (DRC)	per kWh	$ 0.0069	160	$ 1.11	$ 0.0069	160	$ 1.11	$ -	0.00%
Energy	per kWh	$ 0.0680	165.504	$ 11.25	$ 0.0680	165.728	$ 11.27	$ 0.02	0.14%
				$ -			$ -	$ -	
				$ -			$ -	$ -	
Total Bill (before Taxes)				**$ 18.60**			**$ 19.35**	**$ 0.75**	**4.04%**
HST		13%		$ 2.42	13%		$ 2.52	$ 0.10	4.04%
Total Bill (including Sub-total B)				**$ 21.01**			**$ 21.86**	**$ 0.85**	**4.05%**
Loss Factor (%)		3.44%			3.58%				

Notes:

PROPOSED NEW MIFRS DEFERRAL AND VARIANCE ACCOUNTS

1.0 APPROVAL FOR NEW DEFERRAL AND VARIANCE ACCOUNTS

Hydro Ottawa Limited ("Hydro Ottawa") is seeking the Ontario Energy Board's (the "Board") approval for three new deferral accounts as part of the Modified International Reporting Standards ("MIFRS") portion of the rate application.

1.1 Deferral Account in Relation to PP&E Components of Rate Base

Hydro Ottawa is requesting approval for a deferral account to capture the difference in the closing Net Book Value ("NBV") of Property, Plant and Equipment ("PP&E") between Canadian Generally Accepted Accounting Principles ("CGAAP") and MIFRS as at December 31, 2011. Hydro Ottawa is adopting International Financial Reporting Standards ("IFRS") on January 1, 2012 but in order to present comparative financial information, it must effectively adopt IFRS at the beginning of the prior year and this is commonly referred to as the transition date or opening balance sheet date. Since the MIFRS PP&E is used as the rate base going forward, it is important for the continuity of rate base that the 2011 CGAAP versus MIFRS differences be recovered or refunded. Hydro Ottawa calculated this difference as illustrated in Appendix A in the Board's *Staff Discussion Paper – Transition to IFRS – Implementation in an IRM Environment (EB-2008-0408)* dated March 31, 2011 referred to as the Staff Discussion Paper throughout this Exhibit. The difference between CGAAP ending NBV and MIFRS ending NBV as at December 31, 2011 is $427k as shown in Attachment AZ. Hydro Ottawa is proposing that the balance be cleared on the basis of the forecast value over a four year period, consistent with the illustrative example in the above noted Staff Discussion Paper.

1.2 Deferral Account in Relation to Pensions

Hydro Ottawa is requesting approval for a deferral account to capture the opening balance sheet adjustment required to pensions as a result of converting to IFRS. As

discussed in Exhibit J1-1-1, on January 1, 2011, a liability of approximately $2.7M is required to be set up to recognize all the cumulative actuarial losses at the date of transition to IFRS. This adjustment will flow through opening retained earnings. Under CGAAP, this amount would have been recovered through rates through OM&A as a portion of this amount was recognized as an expense each year. In the Staff Discussion Paper, the Board staff submitted "that a generic account to capture Pension and Other Post Employment Benefits ("P&OPEB") differences driven by the transition to IFRS is not required". The Board staff also stated that "utilities who expect to experience a large cost impact upon transition to IFRS for non-PP&E related items may apply to the Board on an individual basis for appropriate relief". As this is a significant amount for Hydro Ottawa, individual relief is being sought through this request.

1.3 Deferral Account in Relation to Asset Disposals

Hydro Ottawa is also requesting approval for a deferral account to capture gains or loss on disposals of pooled assets which is now required under IFRS. As discussed in Exhibit J1-1-1, Hydro Ottawa currently does not have the data to provide an accurate estimation of these gains or losses. Under MIFRS, these gains or losses on pooled assets would be identified separately and reclassified to depreciation expense. When gains or losses arise on pooled assets, amounts would be recorded in this deferral account. In the Staff Discussion Paper, Board staff indicate that "the account was suggested as a generic account on the basis that utilities have no experience in forecasting the extent of such losses and, as such, rebasing in the short term would be inaccurate. Staff submits that such a variance account would likely be a temporary measure that reduces the risk to utilities and ratepayers until the forecasting of the gains or losses improves with experience. However, staff recommends that no such generic account be considered at this time, as the Board has no information as to whether most utilities will encounter material difficulties in forecasting these amounts". Hydro Ottawa does have material difficulty in forecasting this amount and is therefore seeking an individual deferral account.

Deferral Account in Relation to PP&E Components of Rate Base

	2011 $000	2012 $000	2013 $000	2014 $000	2015 $000
PP&E Values Under CGAAP					
Opening NBV	518,760				
Additions	77,443				
Depreciation	(46,917)				
Disposals	1,076				
Closing NBV	550,362				
PP&E Values Under MIFRS					
Opening NBV	518,760				
Additions	70,946				
Depreciation	(39,748)				
Disposals	(23)				
Closing NBV	549,935				
Difference in Closing NBV	**(427)**				
Deferral Account					
Opening balance	0	(427)	(320)	(214)	(107)
Amount added in the year	(427)	0	0	0	0
Amount of amortization, included in depreciation expense[1]	0	107	107	107	107
Closing balance in deferral account [2]	(427)	(320)	(214)	(107)	0

Effect on Revenue Requirement of Including Deferral Account Amortization on Rebasing	
Amortization of deferred balance as above	107
Return on rate base associated with deferred balance at WACC (6.95%)	30
Amount included in Revenue Requirement on rebasing [2]	136

1 Beginning in 2012, amortization of the difference included in the deferral account over a 4 year period and return on the unamortized balance
2 Totals may not match due to rounding