



July 26, 2011

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

Dear Ms. Walli:

**Re: EDDVAR Review and Final Disposition Application
2008 Group 1 Account Balances**

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative* (the "EDDVAR Report") requires a review of an electricity distributor's Group 1 account balances and provides a disposition framework.

In EnWin's 2009 Cost of Service Rate Application (EB-2008-0227), EnWin sought review and disposition of its 2007 Group 1 accounts. In its Decision and Order of April 9, 2009, the Board noted its February 19, 2009 approval of a Settlement Agreement, which included disposition of EnWin's Group 1 account balances as of December 31, 2007 and applicable interest on a final basis.

In EnWin's 2010 IRM Rate Application (EB-2009-0221), EnWin sought review and disposition of its Group 1 accounts. In its Decision and Order of March 31, 2010, the Board approved disposition of the December 31, 2008 balances and projected interest to April 30, 2010, but not on a final basis. The Board directed EnWin to bring "any adjustment to the 2008 Group 1 account balances" back to the Board in EnWin's next rate proceeding.

EnWin interpreted the Board's instruction to mean that the 2008 Group 1 account balances would be a topic for EnWin's next Cost of Service rate application (COS). This interpretation was based on EnWin's expectation that IRM applications were reserved for mechanistic rate issues and the COS applications were intended for more detailed reviews. Accordingly, in EnWin's 2011 IRM Rate Application (EB-2010-0079), EnWin did not file evidence in respect of the 2008 Group 1 account balances with its original evidence. Neither Board Staff nor the only intervenor (VECC) requested that EnWin file evidence in respect of the 2008 Group 1 account balances during the proceeding. However, once the evidentiary phase of the proceeding was complete, Board Staff made closing submissions that EnWin ought to address the fact that the 2008 Group 1 account balances were not dealt with in EB-2010-0079 in EnWin's closing submissions.

In its Decision and Order of April 7, 2011, the Board approved EnWin's 2009 Group 1 account balances and applicable interest on a final basis.


In that Decision, the Board also found that EnWin ought to have interpreted "next rate proceeding" as applying to its 2011 rate application. The Board directed EnWin "to file a separate application to dispose of the December 31, 2008 Group 1 Deferral and Variance account balances on a final basis." The Board further ordered: "This issue is to be resolved prior to EnWin's next rate proceeding, regardless of whether it is an IRM or a cost of service application."

Enclosed, please find EnWin's EDDVAR Review and Final Disposition Application in respect of its December 31, 2008 Group 1 Deferral and Variance Account balances. Please note that EnWin is requesting that this Application be handled on an expedited basis.

The Application is being submitted by email with 2 paper copies to follow.

Yours very truly,

EnWin Utilities Ltd.

A handwritten signature in blue ink, appearing to read "Andrew J. Sasso".

Per: Andrew J. Sasso
Director, Regulatory Affairs

cc: Michael Buonaguro, Counsel for VECC

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

AND IN THE MATTER OF an Application by EnWin Utilities Ltd. for an Order or Orders approving disposition of 2008 Group 1 deferral and variance account balances on a final basis.

APPLICATION

1. EnWin Utilities Ltd. (“EnWin”) hereby applies to the Ontario Energy Board (the “Board”) pursuant to section 78 of the *Ontario Energy Board Act, 1998* for approval of its December 31, 2008 Group 1 Deferral and Variance account balances (“2008 Group 1 account balances”) on a final basis.
2. This Application is filed in response to the Board’s Decisions and Orders in EB-2009-0221 (Attachment A) and EB-2010-0079 (Attachment B).
3. The Board’s above-noted Decisions and Orders pertain to the review and disposition of certain deferral and variance account balances for the year ending December 31, 2008. Methodologies for calculating, tracking, reviewing, and disposing of deferral account balances were more recently articulated in the *Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative (EDDVAR)* issued July 31, 2009 (“EDDVAR Report”). To further articulate these matters, the Board issued Regulatory Audit and Accounting Bulletin 200901 on October 15, 2009, held a webinar, and released Q&A documentation.

2010 IRM Decision and Order

4. In EB-2009-0221, EnWin filed evidence in respect of its 2008 Group 1 account balances as part of its 2010 IRM Rate Application. This evidence included a completed copy of the Board's 2010 IRM Deferral and Variance Account Workform as amended (Attachment C) and interrogatory responses (Attachment D).
5. Proper notice was issued in respect of EB-2009-0221. The Vulnerable Energy Consumers Coalition (VECC) participated as the only intervenor.
6. The Board reviewed the Applicant's 2008 Group 1 account balances and made findings as set out in pages 12-14 of its Decision and Order. The Board expressed concern "about the difference between the amount sought for disposition and the balances reported in EnWin's audited financial statements." However, the Board did approved disposition of the Group 1 account balances on a provisional basis. The Board directed EnWin to file "any adjustments to the 2008 Group 1 account balances" in EnWin's "next rate proceeding."

2011 IRM Decision and Order

7. In EB-2010-0079, EnWin did not file evidence in respect of its 2008 Group 1 account balances as part of its 2011 IRM Rate Application. EnWin made that decision based on an interpretation that the 2008 Group 1 account balances were to be addressed in EnWin's next Cost of Service Rate Application – the more common rate proceeding forum for detailed examination of distributors' accounts by the Board.
8. EnWin filed evidence in respect of its 2009 Group 1 account balances in the 2011 IRM Rate Application.

9. Proper notice was issued in respect of EB-2010-0079. The Vulnerable Energy Consumers Coalition (VECC) participated as the only intervenor.
10. Neither Board Staff nor VECC requested that EnWin file evidence in respect of the 2008 Group 1 account balances during the interrogatories or any other phase of the proceeding.
11. Once the evidentiary phase of the proceeding was complete, Board Staff made closing submissions that EnWin ought to address, as part of EnWin's closing submissions, the fact that the 2008 Group 1 account balances were not dealt with in EB-2010-0079.
12. In its submissions, Board Staff supported EnWin's request for final disposition of the 2009 Group 1 account balances.

Focus of this Application

13. The Board's Decision and Order in respect of EnWin's 2009 Group 1 account balances sets one end of the boundary for this Application: the focus does not extend beyond December 31, 2008.
14. Similarly, EnWin's 2007 Group 1 account balances were acceptable to the Board. This was demonstrated in the Board's approval of EnWin's 2009 COS Settlement Agreement on February 19, 2009. Thus, the focus does not precede January 1, 2008.
15. The Board's Orders in EB-2009-0221 and EB-2010-0079, as well as the final dispositions ordered by the Board for EnWin's 2007 and 2009 Group 1 account balances, put the focus of this Application squarely and exclusively on EnWin's 2008 Group 1 account balances.
16. EnWin reaffirms the 2008 Group 1 account balances as filed in EB-2009-0221. EnWin does

not perceive that there are any necessary or appropriate adjustments to be made. EnWin requests that the Board order final disposition for those account balances.

Sufficient Notice

17. EnWin submits that the notice required for this proceeding should be limited to providing notice to VECC, providing notice on the EnWin website, and making a copy of the Application available at EnWin's head office.
18. VECC was the only party to intervene in either EB-2009-0221 or EB-2010-0079. EnWin submits that any party with an interest in this issue would have participated in at least one of the aforementioned proceedings. EnWin hereby does not object to a request by VECC for intervenor status in this proceeding.
19. Further, there were no bill impact concerns raised in either EB-2009-0221 or EB-2010-0079. The absence of concerns over bill impact is particularly relevant in respect of EB-2009-0221 where the full 2008 Group 1 account balances were considered. If bill impact was not an issue for the Board, Board Staff or VECC in those proceedings, then it is unlikely to be an issue in examining the variation between the 2008 Group 1 account balances as disposed of on a preliminary basis and as stated in RRR Filings. To the extent that bill impact is not an issue, EnWin submits there is less public interest in extensive notice requirements.
20. Additionally, EnWin notes that this proceeding will be focused on finalizing disposition for account balances. EnWin is not seeking and will not seek any rate riders or other changes to rates in this proceeding. EnWin expects that any variance would be reconciled in a future rate proceeding – the traditional setting for bill impact consideration and rate mitigation requirements and approaches. Concerns about rate smoothing could be raised at that time.

21. Moreover, the Board approved May 2010-April 2011 rate riders in respect of the 2008 Group 1 account balances in EB-2009-0221. While it is EnWin's position that no changes will be required to the 2008 Group 1 account balances as approved on a provisional basis in EB-2009-0221, it is reasonable to expect that any variation of the account balances by the Board will be relatively immaterial (i.e. well below the EDDVAR Report threshold).
22. For these reasons, EnWin submits that the Board ought to establish only three notice criteria: first, that EnWin provide notice of this Application to VECC, second, that EnWin post this Application on its website, and third, that EnWin make a copy of this Application available at its head office.
23. In order to facilitate an expedited proceeding, as sought below, EnWin will provide notice to VECC contemporaneous with the filing of this Application and, shortly thereafter, provide notice on EnWin's website and make a copy of this Application available at its head office. EnWin will file an affidavit of notice immediately thereafter.

Other Procedural matters

24. The written evidence will be pre-filed and may be amended from time to time, prior to the Board's final Decision on this Application.
25. EnWin requests that, pursuant to Section 34.01 of the Board's *Rules of Practice and Procedure*, this proceeding be conducted by way of written hearing.
26. EnWin requests that this proceeding be expedited in order to facilitate the resolution of this matter prior to EnWin's next rate proceeding.
27. EnWin requests that a copy of all documents filed with the Board by each party be served on

the applicant, as follows:

EnWin Utilities Ltd.
P.O. Box 1625
787 Ouellette Avenue
Windsor, ON N9A 5T7

Attention: Mr. Andrew J. Sasso
Director, Regulatory Affairs

Telephone: (519) 255-2735
Fax: (519) 973-7812
Email: regulatory@enwin.com

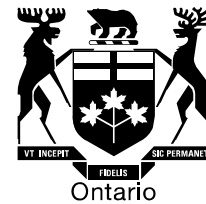
DATED at Windsor, Ontario, this 26th day of July 2011.

ENWIN UTILITIES LTD.



Per: Andrew J. Sasso

Attachment A



EB-2009-0221

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

AND IN THE MATTER OF an application by ENWIN
Utilities Ltd. for an order or orders approving or fixing just
and reasonable distribution rates and other charges, to
be effective May 1, 2010.

BEFORE: Paul Vlahos
Presiding Member

DECISION AND ORDER

Introduction

ENWIN Utilities Ltd. ("ENWIN"), a licensed distributor of electricity, filed an application with the Ontario Energy Board (the "Board") for an order or orders approving or fixing just and reasonable rates for the distribution of electricity and other charges, to be effective May 1, 2010.

ENWIN is one of about 80 electricity distributors in Ontario that are regulated by the Board. In 2008, the Board announced the establishment of a new multi-year electricity distribution rate-setting plan, the 3rd Generation Incentive Rate Mechanism ("IRM") process, that will be used to adjust electricity distribution rates starting in 2009 for those distributors whose 2008 rates were rebased through a cost of service review. As part of the plan, ENWIN is one of the electricity distributors that will have its rates

adjusted for 2010 on the basis of the IRM process, which provides for a mechanistic and formulaic adjustment to distribution rates and charges between cost of service applications.

To streamline the process for the approval of distribution rates and charges for distributors, the Board issued its *Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on July 14, 2008, its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on September 17, 2008, and its *Addendum to the Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on January 28, 2009 (together the "Reports"). Among other things, the Reports contained the relevant guidelines for 2010 rate adjustments (the "Guidelines") for distributors applying for distribution rate adjustments pursuant to the IRM process. On July 22, 2009 the Board issued an update to Chapter 3 of the Board's "Filing Requirements for Transmission and Distribution Applications" (the "Filing Requirements"), which outlined the filing requirements for IRM applications by electricity distributors.

Notice of ENWIN's rate application was given through newspaper publication in ENWIN's service area advising interested parties where the rate application could be viewed and advising how they could intervene in the proceeding or comment on the application. One letters of comment was received. The Vulnerable Energy Consumers Coalition ("VECC") applied and was granted intervenor status in this proceeding. The Board's Notice of Application noted that the Board may order costs in this proceeding in relation to ENWIN's requests for approval of revenue cost ratio adjustments. VECC participated by way of interrogatories and submission. Board staff also participated in the proceeding. The Board proceeded by way of a written hearing.

While the Board has considered the entire record in this rate application, it has made reference only to such evidence as is necessary to provide context to its findings. The following issues are addressed in this Decision and Order:

- Price Cap Index Adjustment;
- Changes in the Federal and Provincial Income Tax Rates;
- Harmonized Sales Tax;
- Smart Meter Funding Adder;
- Revenue-to-Cost Ratios;

- Retail Transmission Service Rates;
- Review and Disposition of Group 1 Deferral and Variance Accounts; and
- Introduction of MicroFIT Generator Service Classification and Rate.

Price Cap Index Adjustment

ENWIN's rate application was filed on the basis of the Guidelines, with the exception of a request that the Board approve a stretch factor of 0.2% regardless of the outcome of the Board's determination of stretch factor rankings for 2010.

On March 10, 2010, the Board released its determination of the stretch factor rankings for 2010 based on the results of two benchmarking evaluations provided by a third party to divide the Ontario industry into three efficiency cohorts. As part of this exercise, the Board determined that a stretch factor of 0.6% would be applicable to ENWIN.

In its pre-filed evidence and reply submission, ENWIN stated that a stretch factor of 0.2% ought to apply for 2010 based on the applicant's characteristics and circumstances. Enwin noted that since its cost of service filing in September 2008, the economic decline has led to consumption, demand and customer count decreases that themselves force the Applicant to operate more efficiently. ENWIN submitted that it is always appropriate for the Board to introduce judgments and exceptions to the Board's Reports. ENWIN also noted that there were issues with its data used to derive the stretch factor rankings for 2009.

Board staff submitted that, as will be the case in any Board policy and procedure directive, not all parties will be in agreement with the results. Board staff suggested that the Board should not accept ENWIN's request for a 0.2% stretch factor unless the stretch factor rankings for 2010 determine that ENWIN falls into Group 1. Board staff was of the view that it would be inappropriate to introduce judgements and exceptions to the Board's Reports in this case. Board staff also informed the Board and ENWIN that the 2007 data error reported by ENWIN was brought to the attention of the consultant performing the 2010 benchmarking valuation, and that the corrected data would be used to derive the stretch factor rankings.

The Board notes that previous erroneous data submitted by ENWIN has been rectified and the corrected data was used in placing ENWIN into the 0.6% stretch factor

grouping. On the strength of the evidence and submissions, the Board finds that there is no compelling reason to deviate from the guidelines in this case. The IRM plan does contain features to address extraordinary circumstances but this is not one of them and it is not how the application has been framed and supported by ENWIN. Accordingly, in fixing new distribution rates and charges for ENWIN, the Board has applied the policies described in the Reports.

As outlined in the Reports, distribution rates under the 3rd Generation IRM are to be adjusted by a price escalator less a productivity factor (X-factor) of 0.72% and ENWIN's specific stretch factor of 0.6%. Based on the final 2009 data published by Statistics Canada, the Board has established the price escalator to be 1.3%. The resulting price cap index adjustment is therefore -0.02%. The Board has adjusted the rate model to reflect the newly calculated price cap index adjustment. This price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes.

The price cap index adjustment will not apply to the following components of distribution rates:

- Rate Riders;
- Rate Adders;
- Low Voltage Service Charges;
- Retail Transmission Service Rates;
- Wholesale Market Service Rate;
- Rural Rate Protection Charge;
- Standard Supply service – Administrative Charge;
- Transformation and Primary Metering Allowances;
- Loss Factors;
- Specific Service Charges; and
- Retail Service Charges.

Changes in the Federal and Provincial Income Tax Rates

On December 13, 2007, the Ontario government introduced its 2007 Ontario Economic Outlook and Fiscal Review (the "Fiscal Review"). The enabling legislation received Royal Assent on May 14, 2008. Included in this Fiscal Review were changes to the

Ontario capital tax provisions¹, and an increase in the small business income limit from \$400,000 to \$500,000 effective January 1, 2007.

The Federal Budget which was presented on January 27, 2009 and received Royal Assent on March 12, 2009 included an increase in the small business income limit from \$400,000 to \$500,000 effective January 1, 2009.

On March 26, 2009, the Ontario provincial budget was presented and Bill 218, the enabling legislation, received Royal Assent on December 15, 2009. For corporations, the basic income tax rates will decrease in stages from 14% to 10% by July 1, 2013, while on July 1, 2010, the small business rate will drop from 5.5% to 4.5%, after the small business deduction is made where applicable. A provincial small business surtax claws back the benefit of the small business deduction when taxable income of associated corporations exceeds \$500,000 and eliminates the benefit completely once taxable income, on an associated basis, reaches \$1,500,000. The surtax will be eliminated on July 1, 2010.

¹ The Ontario capital tax rate decreased from 0.285% to 0.225% effective January 1, 2007. The Ontario capital tax deduction also increased from \$10 million to \$12.5 million effective January 1, 2007, and from \$12.5 million to \$15 million effective January 1, 2008.

The following table summarizes past, current and impending tax changes.

Tax Rates						
Federal & Provincial						
As of December 15, 2009						
	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	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Surtax (4% of line 3)						
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction						
	-9.00%	-10.00%	-11.50%	-13.00%	-13.00%	-13.00%
	19.00%	18.00%	16.50%	15.00%	15.00%	15.00%
Ontario income tax						
	14.00%	13.00%	11.75%	11.25%	10.50%	10.00%
Combined federal and Ontario						
	33.00%	31.00%	28.25%	26.25%	25.50%	25.00%
Federal & Ontario Small Business						
Federal small business threshold	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
Ontario small business rate	5.50%	5.00%	4.50%	4.50%	4.50%	4.50%
Ontario surtax claw-back of 4.25% (eliminated July 1, 2010) starts at \$500,000 and eliminates the SBC at \$1,500,000.						
Ontario surtax	4.25%	2.125%	0.00%	0.00%	0.00%	0.00%
Ontario Capital Tax						
Capital deduction	15,000,000	15,000,000	0	0	0	0
Capital tax rate	0.225%	0.075%	0.0%	0.0%	0.0%	0.0%
OCT will be eliminated on July 1, 2010 but tax will be prorated for the first 6 months in 2010.						

The Board is of the view that these tax changes when combined could be material and should be reflected in rates using a 50/50 sharing as determined by the Board in the Reports. Therefore the incentive regulation rate model shall be adjusted accordingly.

Using the Boards rate model, ENWIN's tax sharing amount is a refund of \$210,624. In its submission, Board staff noted that the amount of tax sharing, when unitized using ENWIN's volumetric billing determinants, results in energy-based kWh rate riders of \$(0.0000) when rounded to the fourth decimal place and demand-based kW rate riders of \$(0.00) when rounded to the second decimal place. As a result, Board staff suggested that the Board may wish to consider directing ENWIN to record the tax sharing refund amount in variance account 1595 for disposition in a future rate setting. In its reply submission, ENWIN reiterated its position for the use of a rate rider. The Board prefers Board staff's suggestion and orders ENWIN to record the tax sharing

refund amount of \$210,624 in variance account 1595.

Harmonized Sales Tax

The 8% Ontario provincial sales tax ("PST") and the 5% Federal goods and services tax ("GST") will be harmonized effective July 1, 2010, at 13%, pursuant to Ontario Bill 218 which received Royal Assent on December 15, 2009.

The PST is currently included in a distributor's OM&A expenses and capital expenditures. The PST is therefore included in the distributor's revenue requirement and is recovered from ratepayers through distribution rates.

When the PST and GST are harmonized, distributors will pay the HST on purchased goods and services but will claim an input tax credit ("ITC") for the PST portion. Therefore, the distributor will no longer incur that portion of the tax that was formerly applied as PST.

Board staff submitted that the Board may wish to consider the establishment of a deferral account to record the amounts, after July 1, 2010 and until ENWIN's next cost-of-service rebasing application, that were formerly incorporated as the 8% PST on capital expenditures and expenses incurred, but which will now be eligible for an ITC. This account would track the incremental change due to the introduction of the HST that incorporates an increased ITC from the current 5% to a 13% level.

ENWIN's reply argument against Board staff's suggestion for a deferral account was voluminous. At the heart of it was that this matter should have been debated and should be debated in an industry-wide policy consultation. ENWIN also submitted that the deferral account suggestion would be administratively onerous and that incremental costs may be incurred to track these incremental changes.

The Board finds that it would not be incrementally onerous for distributors to track the ITC amounts as the distributor will need to file ITC information in GST/HST returns and go through the quantification process to satisfy the requirements by the tax authorities and that the final amounts will be confirmed by the tax authorities. In regulatory parlance, what Staff is suggesting is in the nature of a deferral account, not a variance account, and as such there is no need to compare these amounts with any reference to PST levels reflected in existing rates.

Rather, the issue in the Board's view is whether a distributor's cost reductions arising from the implementation of the HST should be returned to the ratepayers. In that regard, the Board notes that to do so would be consistent with what the Board has done with tax changes in second and third generation IRMs. In second generation IRM, the Board treated 100% of the tax changes as a Z factor. In the third generation IRM, the Board determined that tax changes would be shared equally between ratepayers and the shareholder. The 50% was considered appropriate as the changes in input prices will flow through the GDP-IPI over time to some degree. The same rationale applies in the case of the HST.

The Board therefore directs that, beginning July 1, 2010, ENWIN shall record in deferral account 1592 (PILs and Tax Variances, Sub-account HST / OVAT Input Tax Credits (ITCs)), the incremental ITC it receives on distribution revenue requirement items that were previously subject to PST and become subject to HST. Tracking of these amounts will continue in the deferral account until the effective date of ENWIN's next cost of service rate order. Fifty percent (50%) of the confirmed balances in the account shall be returnable to the ratepayers.

The Board may issue more detailed accounting guidance in the future. In that event, the Applicant should make the appropriate accounting entries, if and as applicable.

Smart Meter Funding Adder

On October 22, 2008 the Board issued a Guideline for Smart Meter Funding and Cost Recovery ("Smart Meter Guideline") which sets out the Board's filing requirements in relation to the funding of, and the recovery of costs associated with, smart meter activities conducted by electricity distributors.

As set out in the Smart Meter Guideline, a distributor that plans to implement smart meters in the rate year must include, as part of the application, evidence that the distributor is authorized to conduct smart meter activities in accordance with applicable law. ENWIN is authorized conduct smart meter activities because it is covered by paragraph 8 of section 1(1) of O. Reg. 427/06.

ENWIN requested the continuation of its standard smart meter funding adder of \$1.00 per metered customer per month, which is intended to provide funding in the case

where a distributor may be in the early stages of planning and may not yet have sufficient cost information to request a utility-specific funding adder. The Board approves the continuation of the funding adder of \$1.00 per metered customer per month as proposed by ENWIN. This funding adder is reflected in the Tariff of Rates and Charges that is appended to this Decision and Order. ENWIN's variance accounts for smart meter program implementation costs, previously authorized by the Board, shall also be continued.

The Board notes that the smart meter funding adder of \$1.00 per metered customer per month is intended to provide funding for ENWIN's smart metering activities in the 2010 rate year. The Board has not made any finding on the prudence of the proposed smart meter activities, including any costs for smart meters or advanced metering infrastructure whose functionality exceeds the minimum functionality adopted in O. Reg. 425/06, or costs associated with functions for which the Smart Metering Entity has the exclusive authority to carry out pursuant to O. Reg. 393/07. Such costs will be considered at the time that ENWIN applies for the recovery of these costs.

Revenue-to-Cost Ratios

Revenue-to-cost ratios measure the relationship between the revenues expected from a class of customers and the level of costs allocated to that class. The Board has established target Ratio ranges (the "Target Ranges") for Ontario electricity distributors in its report *Application of Cost Allocation for Electricity Distributors*, dated November 28, 2007.

The Board's Decision (EB-2008-0227) for ENWIN's 2009 cost of service rate application prescribed a phase-in period to adjust its revenue-to-cost ratios.

ENWIN proposed to adjust its revenue-to-cost ratios as shown in Column 2 in the table below.

ENWIN's Revenue-to-Cost Ratios (%)

Rate Class	2009 Ratio Column 1	Proposed 2010 Ratio Column 2	Target Range Column 3
Residential	90.00	90.00	85 - 115
General Service Less Than 50 kW	105.00	105.00	80 - 120
General Service 50 to 4,999 kW	138.00	135.40	80 - 180
General Service 3,000 to 4,999 kW	80.00	80.00	80 - 180
Large Use - Regular	115.00	115.00	85 - 115
Large Use - 3TS	102.00	102.00	85 - 115
Large Use - Ford Annex	94.00	94.00	85 - 115
Unmetered Scattered Load	120.00	120.00	80 - 120
Sentinel Lighting	62.00	70.00	70 - 120
Street Lighting	48.00	59.00	70 - 120

In its submission, VECC stated that ENWIN's proposed treatment of the fixed/ variable split for the residential rate class conformed to the 2009 Settlement Agreement and should therefore be accepted by the Board.

The Board finds that the proposed revenue-to-cost ratios are in accordance with the Board's findings in the decision referenced above and the proposed fixed/variable split is in accordance with the 2009 Settlement Agreement. The Board therefore approves ENWIN's proposals.

Retail Transmission Service Rates

Electricity distributors are charged the Ontario Uniform Transmission Rates ("UTRs") at the wholesale level and subsequently pass these charges on to their distribution customers through the Retail Transmission Service Rates ("RTSRs"). There are two RTSRs, whereas there are three UTRs. The two RTSRs are for network and connection. The wholesale line and transformation connection rates are combined into one retail connection service charge. Deferral accounts are used to capture timing differences and differences in the rate that a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (i.e., deferral accounts 1584 and 1586).

On May 28, 2009, the Board issued its Decision and Rate Order in proceeding EB-2008-0272, which set new UTRs for Ontario transmitters, effective July 1, 2009. The new UTRs effective July 1, 2009 were as follows:

- Network Service Rate was increased from \$2.57 to \$2.66 per kW per month, a

- 3.5% increase;
- Line Connection Service Rate remained unchanged at \$0.70 per kW per month; and
- Transformation Connection Service Rate was decreased from \$1.62 to \$1.57 per kW per month, for a combined Line and Transformation Connection Service Rates reduction of 2.2%.

On July 22, 2009 the Board issued an amended "Guideline for *Electricity Distribution Retail Transmission Service Rates*" ("RTSR Guideline"), which provided electricity distributors with instructions on the evidence needed, and the process to be used, to adjust RTSRs to reflect the changes in the UTRs effective July 1, 2009. The Board set as a proxy at that time an increase of 3.5% for the Network Service Rate and reduction of 2.2% for the combined Line and Transformation Connection Service Rates. The Board also noted that there would be further changes to the UTRs in January 2010. The objective of resetting the rates is to minimize the prospective balances in deferral accounts 1584 and 1586.

On January 21, 2010, the Board approved new UTRs effective January 1, 2010. The new UTRs were as follows:

- Network Service Rate has increased from \$2.66 to \$2.97 per kW per month, an 11.7% increase over the July 1, 2009 level or 15.6% over the rate in effect prior to July 1, 2009;
- Line Connection Service Rate has increased from \$0.70 to \$0.73 per kW per month; and
- Transformation Connection Service Rate has increased from \$1.57 to \$1.71 per kW per month, for a combined Line and Transformation Connection Service Rates increase of 7.5% over the July 1, 2009 level or 5.2% over the rate in effect prior to July 1, 2009.

ENWIN originally proposed to change the existing RTSRs by the same proportions as the changes in the UTRs noted above effective July 1, 2009. In its reply submission, ENWIN updated its proposed RTSRs to reflect the January 1, 2010 UTRs.

In accordance with the July 22, 2009 RTSR Guideline, the Board accepts ENWIN's revisions to the RTSRs to reflect the changes from the current level (i.e. rate in effect

prior to July 1, 2009) over the to the January 1, 2010 level. This represents an increase of about 15.6% to the RTSR Network Service rate, and an increase of about 5.2% to the RTSR Line and Transformation Connection Service Rate for classes other than the Large Use Customer Classes. The Board will reflect these findings in ENWIN's draft Rate Order.

Review and Disposition of Group 1 Deferral and Variance Accounts

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* (the "EDDVAR Report") provides that, during the IRM plan term, the distributor's Group 1 account balances will be reviewed and disposed of if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. The onus is on the distributor to justify why any account balance in excess of the threshold should not be disposed of.

With respect to the disposition period, the EDDVAR Report states that the default position would be one year.

(i) Balances

ENWIN has requested that the Board review and approve the disposition of the December 31, 2008 Group 1 account balances as defined by the EDDVAR Report since the preset disposition threshold of \$0.001 per kWh was exceeded. The combined total of Group 1 account balance is a credit of \$5,715,253, which includes a credit balance of \$1,532,740 in the 1588 global adjustment sub-account. (Credit balances are amounts payable to customers and debit balances are amounts recoverable from customers). ENWIN has included interest on these account balances using the Board's prescribed interest rates to April 30, 2010. ENWIN's account balances as at December 31, 2008, plus projected carrying charges to April 30, 2010, are shown below.

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,390,017)	119,372	(1,270,645)
RSVA - Retail Transmission Network Charge	1584	(1,041,233)	(30,886)	(1,072,119)
RSVA - Retail Transmission Connection Charge	1586	(347,535)	(81,149)	(428,684)
RSVA - Power (Excluding Global Adjustment)	1588	(1,258,998)	297,233	(961,765)
RSVA - Power (Global Adjustment Sub-account)	1588	(1,167,524)	(365,216)	(1,532,740)
Recovery of Regulatory Asset Balances	1590	(2,236,638)	1,787,338	(449,300)
		<u>(7,441,945)</u>	<u>1,726,692</u>	<u>(5,715,253)</u>

Board staff noted that the differences between the applied for account balances and the previously audited balances were material. Board staff suggested that, if the Board had any concerns about the proposed balances, the Board might consider declaring the disposition rate riders to be interim until the revised balance can be supported by a third party audit in a future application.

In its reply submission, ENWIN submitted that ordering rate riders that would be interim would be unnecessary and inappropriate since the applicant's balances will be audited as part of the normal processes and if any issue arises it would be considered in the normal course of the applicant's next cost of service proceeding.

In its submission, Board staff also noted that a credit balance in the global adjustment sub-account would be the exception for Ontario Electricity distributors and invited ENWIN to provide an explanation of this unusual result. In its reply submission, ENWIN identified reasons for this outcome. The reasons provided by ENWIN included the fact that ENWIN disposed of account 1588 in its 2009 cost-of-service application thereby mitigating recent changes in the Provincial Benefit levels. ENWIN also stated that the significant load loss facing the applicant contributed to this unusual result.

The Board accepts ENWIN's explanation for the credit balance in its global adjustment sub-account. The Board is however concerned about the difference between the amount sought for disposition and the balances reported in ENWIN's audited financial statements. The Board will approve the disposition of the December 31, 2008 balances and projected interest to April 30, 2010 as reported by ENWIN but not on a final basis. Any adjustment to the 2008 Group 1 account balances shall be brought forward to the Board in ENWIN's next rate proceeding. For accounting purposes, the respective balance in each of the Group 1 accounts shall be transferred to account 1595 as soon

as possible but no later than June 30, 2010 so that the Reporting and Record-keeping Requirements (“RRR”) data reported in the second quarter of 2010 reflect these adjustments.

(ii) *Disposition*

The EDDVAR Report includes guidelines on the cost allocation methodology and the rate rider derivation for the disposition of deferral and variance account balances. The Board notes that ENWIN followed the guidelines outlined in the EDDVAR Report and approves ENWIN’s proposals except for the treatment of global adjustment sub-account balance.

The EDDVAR Report adopted an allocation of the global adjustment sub-account balance based on kWh for non-RPP customers by rate class. Traditionally, this allocation would then be combined with all other allocated variance account balances by rate class. The combined balance by rate class would be divided by the volumetric billing determinants from the most recent audited year-end or Board-approved forecast, if available. This approach spreads the recovery or refund of the allocated account balances to all customers in the affected rate class.

This method was based on two premises. First, that the recovery/refund of a variance unique to a subset of customers within a rate class would not be unfair to the rate class as a whole. Second, that the distributors’ existing billing system may not be capable of billing a subset of customers within a rate class.

Subsequent to the issuance of the EDDVAR Report, exogenous events have resulted in increased balances in the global adjustment sub-account for most electricity distributors. Board staff suggested that the Board may wish to consider establishing a separate rate rider for the disposition of the global adjustment sub-account balance enabling the prospective recovery solely from non-RPP customers, as this would be more reflective of cost causality since it was that group of customers that was undercharged by the distributor in the first place. Alternatively, Board staff suggested that the Board may wish to consider the recovery of the allocated global adjustment sub-account balance from all customers in each class, as this approach would recognize the customer migration that might occur both away from the non-RPP customer group and into the non-RPP customer group.

ENWIN agreed in principle with Board staff that the establishment of a separate rate rider that should be prospectively applied to non-RPP customers. ENWIN noted that customer migration between RPP and non-RPP would remain an issue.

In response to Board staff interrogatory, ENWIN indicated that its current billing system could readily accommodate a separate rate rider that would apply prospectively to non-RPP customers to dispose of the global adjustment sub-account. ENWIN also indicated that it did not currently have the billing capability to exclude MUSH and other designated customers.

The Board will adopt the proposal of Board staff that a separate rate rider be established to dispose of the global adjustment sub-account. The rate rider would apply prospectively to non-RPP customers. The Board is of the view that it is appropriate to dispose of this account balance from the customer group that caused the variance (i.e. non-RPP customers). While customer migration makes this an imperfect solution, a separate rate rider applicable to non-RPP customers would result in enhanced cost causality compared to a disposition that would apply to all customers in the affected rate classes.

ENWIN requested the disposition of its Group 1 account balance over a one year period. Board staff agreed with ENWIN's proposal. The Board accepts the disposition period of one year proposed by ENWIN.

Introduction of MicroFit Generator Service Classification and Rate

Ontario's Feed-In Tariff (FIT) program for renewable energy generation was established in the *Green Energy and Green Economy Act, 2009*. The program includes a stream called Micro FIT, which is designed to encourage homeowners, businesses and others to generate renewable energy with projects of 10 kilowatts (kW) or less.

In its EB-2009-0326 Decision and Order, issued February 23, 2010, the Board approved the following service classification definition, which is to be used by all licensed distributors:

microFIT Generator

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.

On March 17, 2010, the Board approved a province-wide fixed service charge of \$5.25 per month for all electricity distributors effective September 21, 2009.

The microFIT Generator service classification and the service charge will be included in the Tariffs of Rates and Charges.

Rate Model

The Board is providing ENWIN with a rate model (spreadsheet) and a draft Tariff of Rates and Charges (Appendix A) that reflects the elements of this Decision. The Board also reviewed the entries in the rate model to ensure that they were in accordance with the 2009 Board approved Tariff of Rates and Charges and the rate model was adjusted, where applicable, to correct any discrepancies.

The Board Orders That:

1. ENWIN's new distribution rates shall be effective May 1, 2010.
2. ENWIN shall review the draft Tariff of Rates and Charges set out in Appendix A. ENWIN shall file with the Board a written confirmation assessing the completeness and accuracy of the draft Tariff of Rates and Charges, or provide a detailed explanation of any inaccuracies or missing information, within seven (7) calendar days of the date of this Decision and Order.

If the Board does not receive a submission by ENWIN to the effect that inaccuracies were found or information was missing pursuant to item 1 of this Decision and Order:

3. The draft Tariff of Rates and Charges set out in Appendix A of this order will become final, effective May 1, 2010, and will apply to electricity consumed or estimated to have been consumed on and after May 1, 2010.

If the Board receives a submission by ENWIN to the effect that inaccuracies were found

or information was missing pursuant to item 1 of this Decision and Order, the Board will consider the submission of ENWIN and will issue a final Tariff of Rates and Charges.

4. ENWIN shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

Cost Awards

The Board will issue a separate Decision on cost awards once the following steps are completed:

1. Intervenors eligible for cost awards shall submit their cost claims by no later than 7 days from the date of this Decision and Order.
2. ENWIN shall file its response, if any, by no later than 14 days from the date of this Decision and Order.
3. Intervenors shall file its reply to ENWIN's response by no later than 21 days from the date of this Decision and Order.
4. Pursuant to section 30 of the Ontario Energy Board Act, 1998, ENWIN shall pay the Board's costs of and incidental to, this proceeding immediately upon receipt of the Board's invoice.

DATED at Toronto, March 31, 2010

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

Appendix A

To Decision and Order

EB-2009-0221

March 31, 2010

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
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-2009-0221

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit – individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General 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 – Delivery Component

Service Charge	\$	10.70
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0199
Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery		
Rate Rider – effective until April 30, 2010	\$/kWh	0.0003
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kWh	(0.0009)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$/kWh	(0.0020)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043

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

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

**This schedule supersedes and replaces all previously
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EB-2009-0221

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 24 months its monthly peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 50 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000-0069. 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

Service Charge	\$	25.17
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0162
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011 Applicable only for Non-RPP Customers	\$/kWh	(0.0009)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kWh	(0.0006)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$/kWh	(0.0016)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
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-2009-0221

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 24 months its monthly peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be less than 5,000 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000-0069. 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

Service Charge	\$	101.96
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	4.7075
Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery		
Rate Rider – effective until April 30, 2010	\$/kWh	0.0479
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.3525)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.3664)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$/kW	(0.5747)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0814
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4025

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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approved schedules of Rates, Charges and Loss Factors**

EB-2009-0221

**GENERAL SERVICE 3,000 to 4,999 kW – INTERMEDIATE USE
SERVICE CLASSIFICATION**

A customer is in this class when its individual load is equal to or over 3,000 kW but less than 5,000 kW, averaged over 12 consecutive months and was classified as Time of Use prior to market opening. The premises for this class of customer is considered a structure or structures located on a parcel of land occupied by one customer and is predominantly used for intermediate sized commercial, institutional or industrial purposes. 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

Service Charge	\$	2,088.29
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	1.9306
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.3535)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.4535)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$/kW	(0.5792)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8209
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9009

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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EB-2009-0221

LARGE USE – REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. 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

Service Charge	\$	7,570.26
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	2.1824
Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery		
Rate Rider – effective until April 30, 2010	\$/kWh	0.0006
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.4656)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.5950)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$/kW	(0.7636)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8643
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5596
Retail Transmission Rate – Transformation Connection Service Rate	\$/kW	1.3935

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

**This schedule supersedes and replaces all previously
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EB-2009-0221

LARGE USE – 3TS SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by a dedicated Transformer Station. 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

Service Charge	\$	26,808.00
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	2.7235
Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery		
Rate Rider – effective until April 30, 2010	\$/kWh	0.0008
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.4815)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.5909)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$/kW	(0.7881)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8643
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5596

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
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-2009-0221

LARGE USE – FORD ANNEX SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by the dedicated Ford Annex Transformer Station. 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

Service Charge	\$	101,528.13
Smart Meter Funding Adder	\$	1.00
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.5124)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.4921)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$/kW	(0.8323)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8643
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5596

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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EB-2009-0221

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. 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

Service Charge (per connection)	\$	10.16
Rate Rider for Tax Change – effective until April 30, 2011	\$/kWh	(0.0365)
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.1790)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$	(0.1600)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$	(0.7676)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
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-2009-0221

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation 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.

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MONTHLY RATES AND CHARGES – APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of the generation facility).

\$/kW 0.5589

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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EB-2009-0221

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. 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

Service Charge (per connection)	\$	11.66
Rate Rider for Tax Change – effective until April 30, 2011	\$/kWh	(0.0419)
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.0056)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$	0.2100
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$	(0.3353)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2832

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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EB-2009-0221

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved OEB street lighting load shape profile. 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

Service Charge (per connection)	\$	4.70
Rate Rider for Tax Change – effective until April 30, 2011	\$/kWh	(0.0168)
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2011		
Applicable only for Non-RPP Customers	\$/kW	(0.0544)
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$	0.1000
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2011	\$	(0.1427)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9020
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2818

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

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
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-2009-0221

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
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EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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EB-2009-0221

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$	(0.60)
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.

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
Pulling Post Dated Cheques	\$	15.00
Easement Letter	\$	15.00
Account History	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Dispute Test – Residential	\$	50.00
Dispute Test – Commercial self contained -- MC	\$	105.00
Dispute Test – Commercial TT -- MC	\$	180.00

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 Charge -- At Meter During Regular Hours	\$	65.00
Disconnect/Reconnect Charge -- At Meter After Hours	\$	185.00

Service Layout - Residential	\$	110.00
Service Layout - Commercial	\$	150.00
Overtime Locate	\$	60.00
Disposal of Concrete Poles	\$	95.00
Missed Service Appointment	\$	65.00
Service Call – Customer Owned Equipment	\$	30.00
Same Day Open Trench	\$	170.00
Scheduled Day Open Trench	\$	100.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
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-2009-0221

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.

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.

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	1.0377
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0273
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Attachment B



EB-2010-0079

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

AND IN THE MATTER OF an application by EnWin
Utilities Ltd. for an order or orders approving or fixing just
and reasonable distribution rates and other charges, to
be effective May 1, 2011.

BEFORE: Karen Taylor
Presiding Member

Paula Conboy
Member

DECISION AND ORDER

Introduction

EnWin Utilities Ltd. ("EnWin"), a licensed distributor of electricity, filed an application with the Ontario Energy Board (the "Board") received on October 29, 2010, under section 78 of the *Ontario Energy Board Act*, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that EnWin charges for electricity distribution, to be effective May 1, 2011.

EnWin is one of 80 electricity distributors in Ontario regulated by the Board. In 2008, the Board announced the establishment of a new multi-year electricity distribution rate-setting plan, the 3rd Generation Incentive Rate Mechanism ("IRM") process, which would be used to adjust electricity distribution rates starting in 2009 for those distributors whose 2008 rates were rebased through a cost of service review. As part of the plan, EnWin is one of the electricity distributors that will have its rates adjusted for 2011 on

the basis of the IRM process, which provides for a mechanistic and formulaic adjustment to distribution rates and charges between cost of service applications.

To streamline the process for the approval of distribution rates and charges for distributors, the Board issued its *Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on July 14, 2008, its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on September 17, 2008, and its *Addendum to the Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on January 28, 2009 (together the "Reports"). Among other things, the Reports contained the relevant guidelines for 2011 rate adjustments for distributors applying for distribution rate adjustments pursuant to the IRM process. On July 9, 2010 the Board issued an update to Chapter 3 of the Board's *Filing Requirements for Transmission and Distribution Applications* (the "Filing Requirements"), which outlines the Filing Requirements for IRM applications based on the policies in the Reports.

Notice of EnWin's rate application was given through newspaper publication in EnWin's service area advising interested parties where the rate application could be viewed and advising how they could intervene in the proceeding or comment on the application. No letters of comment were received. The Vulnerable Energy Consumers Coalition ("VECC") applied and was granted intervenor status in this proceeding. VECC was granted cost eligibility for participation in the proceeding in relation to EnWin's proposed revenue-to-cost ratio adjustments and request that a stretch factor not be applied. Board staff also participated in the proceeding. The Board proceeded by way of a written hearing.

While the Board has considered the entire record in this proceeding, it has made reference only to such evidence as is necessary to provide context to its findings. The following issues are addressed in this Decision and Order:

- Price Cap Index Adjustment;
- Changes in the Federal and Provincial Income Tax Rates;
- Smart Meter Funding Adder;
- Revenue-to-Cost Ratios;
- Retail Transmission Service Rates;
- Review and Disposition of Group 1 Deferral and Variance Accounts; and
- Late Payment Penalty Litigation Costs.

Price Cap Index Adjustment

EnWin's rate application was filed on the basis of the Filing Requirements, with the exception of a proposal that the Board not apply a stretch factor.

In its pre-filed evidence, EnWin made four submissions with respect to the stretch factor. In particular, EnWin made submissions with respect to the stretch factor methodology, the applicant's extraordinary circumstances, the applicant's characteristics, and the uneven playing field.

EnWin stated that the stretch factor presses distributors to find efficiencies based on historical performances and that this presents an issue when that historical performance precedes the proceeding on which existing rates are based. EnWin also indicated that the official unemployment rate in the City of Windsor continues to be the highest rate in Canada, and the persistent economic decline and malaise has led to decreases in consumption and demand that force the applicant to operate more effectively. EnWin also stated that the grouping data used by the consultant to develop the stretch factor rankings is out-dated and that EnWin should be re-categorized differently. Finally, EnWin noted that the benchmarking on which the stretch factor rankings are based assumes that there is comparability among distributors in terms of the levels of safety, reliability, and service.

Board staff submitted that the reasons supporting EnWin's proposal in this application are not materially different from the reasons adduced in its 2010 IRM application, which was denied by the Board. Board staff further submitted that the Board, in its decision and order in EnWin's 2010 IRM application, was clear that the IRM framework does contain features to address extraordinary circumstances but an adjustment to the stretch factor is not one of them. Board staff submitted that EnWin's proposal should be denied by the Board.

VECC submitted that EnWin is seeking to selectively revisit part of the 3rd Generation IRM framework which was developed by the Board following an extensive consultation process. VECC submitted that based on the current record, there is no evidence to suggest that EnWin should be treated any differently than the other distributors in Ontario making 2011 rate applications under the Board's 3rd Generation IRM plan. VECC further submitted that there is no provision in the Board's current IRM plan for

“waiving” the stretch factor and to do so in EnWin’s case would completely undermine the IRM approach that the Board has put in place.

In its reply submission, EnWin disagreed that there is or ought to be a prohibition against selectively revisiting individual components of the IRM process. EnWin also submitted that the Panel is not bound by any other decision of the Board, be it a policy, rate or other proceeding. EnWin argued that the facts before the Board in this proceeding differ from the facts in the EB-2007-0673 (3rd Generation IRM) and EB-2009-0221 (2010 IRM) proceedings. EnWin concluded that the Board’s obligation to the 3rd Generation IRM plan is only to use it as a tool so long as it serves its purpose.

The Board denies EnWin’s proposal to exclude the stretch factor from the Price Cap Index Adjustment. The Board finds that it would be inappropriate to introduce judgements and exceptions to the Board’s Reports in this case. The IRM plan does contain features to address extraordinary circumstances but this is not one of them and this is not how EnWin framed and supported its application. Based on the evidence and submissions adduced in this proceeding, the Board is of the view that the arguments provided by EnWin are not materially different from those that were previously rejected by the Board in its EB-2009-0221 Decision.

The Board reminds EnWin that fundamental to the multi-year IRM framework is the assumption that applicants will manage their affairs between cost of service rate proceedings. An applicant that cannot effectively address an extraordinary event could potentially terminate or modify its IRM plan by triggering an off-ramp. The Board notes that the evidence presented by EnWin suggests that EnWin did not trigger an off-ramp, i.e. that EnWin’s 2009 actual return on equity was not outside the dead band of +/- 300 basis points. EnWin also did not provide any evidence of extraordinary factors that would make it eligible to avail itself of other tools in the 3rd Generation IRM. The Board also notes that EnWin did not provide any analysis that the issues or problems it allegedly has will be addressed by its proposal.

The Board also reminds EnWin that the Filing Requirements state:

The IRM application process is intended to streamline the processing of large volume of rate adjustment applications, and is therefore mechanistic in nature. For this reason, the Board has determined that the IRM process is not the appropriate venue by which a distributor

should seek relief on issues which are substantially unique to an individual distributor or more complicated and potentially contentious. The following are examples of specific exclusions from the IRM rate application process: smart meter cost recovery rate rider, rate harmonization, other than that pursuant to a prior Board decision, loss factor changes, loss carry forward adjustments to PILs/taxes, and loss of customer load. Exclusions from the IRM process are to be addressed in the distributor's next cost of service application.

Accordingly, in fixing new distribution rates and charges for EnWin, the Board has applied the policies described in the Filing Requirements and the Reports.

As outlined in the Reports, distribution rates under the 3rd Generation IRM are to be adjusted by a price escalator less a productivity factor (X-factor) of 0.72% and EnWin's utility specific stretch factor of 0.4%. Based on the final 2010 data published by Statistics Canada, the Board has established the price escalator to be 1.3%. The resulting price cap index adjustment is therefore 0.18%. The rate model reflects this price cap index adjustment. The price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes.

The price cap index adjustment will not apply to the following components of delivery rates:

- Rate Riders;
- Rate Adders;
- Low Voltage Service Charges;
- Retail Transmission Service Rates;
- Wholesale Market Service Rate;
- Rural Rate Protection Charge;
- Standard Supply service – Administrative Charge;
- Transformation and Primary Metering Allowances;
- Loss Factors;
- Specific Service Charges;
- MicroFIT Service Charge; and
- Retail Service Charges.

Changes in the Federal and Provincial Income Tax Rates

In its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* dated September 17, 2008, the Board determined that a 50/50 sharing of the impact of currently known legislated changes, as applied to the tax level reflected in the Board-approved base rates for a distributor, is appropriate for the 3rd Generation IRM applications. This was based on a decision of the Board in a proceeding in relation to natural gas distributors' (EB-2007-0606/615) incentive regulation applications in which tax as a Z-factor was being considered. In that decision, the Board found that a 50/50 sharing is appropriate because it recognizes that tax changes already flow to some extent through the inflation factor, though the precise timing and quantum of the tax reduction during a current IRM period is not known.

The calculated annual tax reduction over the plan term will be allocated to customer rate classes on the basis of the Board-approved base-year distribution revenue. These amounts will be refunded to customers each year of the plan term, over a 12-month period, through a volumetric rate rider derived using annualized consumption by customer class underlying the Board-approved base rates.

In 2011, the maximum income tax rate is 28.25%, the minimum rate for those distributors eligible for both the federal and Ontario small business deduction is 15.50%, and the blended tax rate varies for certain distributors that are only eligible for the Ontario small business deduction. The model provided to distributors calculates the amount of change caused by the tax rate reductions and adjusts distribution rates by 50% of the total change from those taxes included in the most recent cost of service base distribution rates.

The Board finds that a 50/50 sharing of the impact of changes from the tax level reflected in the Board-approved base rates to the currently known legislated tax level for 2011 is appropriate and shall be effected by means of a rate rider over a one-year period.

Smart Meter Funding Adder

On October 22, 2008 the Board issued the *Guideline for Smart Meter Funding and Cost Recovery* which sets out the Board's filing requirements in relation to the funding and recovery of costs associated with smart meter activities conducted by electricity distributors.

EnWin requested the continuation of its smart meter funding adder ("SMFA") of \$1.00 per metered customer per month. Since the deployment of smart meters on a province-wide basis is now nearing completion, the Board expects distributors to file for a final prudence review at the earliest possible opportunity following the availability of audited costs. For those distributors that are scheduled to file a cost-of-service application for 2012 distribution rates, the Board expects that they will apply for the disposition of smart meter costs and subsequent inclusion in rate base. For those distributors that are scheduled to remain on IRM, the Board expects these distributors to file an application with the Board seeking final approval for smart meter related costs. In the interim, the Board will approve the continuation of EnWin's SMFA of \$1.00 per metered customer per month from May 1, 2011 to April 30, 2012. This SMFA adder will be reflected in the Tariff of Rates and Charges, and will cease on April 30, 2012. EnWin's variance accounts for smart meter program implementation costs, previously authorized by the Board, shall be continued.

The Board has not made any finding on the prudence of the proposed smart meter activities, including any costs for smart meters or advanced metering infrastructure whose functionality exceeds the minimum functionality adopted in O. Reg. 425/06, or costs associated with functions for which the Smart Metering Entity has the exclusive authority to carry out pursuant to O. Reg. 393/07. Such costs will be considered at the time that EnWin applies for the recovery of these costs on a final basis, if applicable.

Revenue-to-Cost Ratios

Revenue-to-cost ratios measure the relationship between the revenues expected from a class of customers and the level of costs allocated to that class. The Board has established target ratio ranges (the "Target Ranges") for Ontario electricity distributors in its report *Application of Cost Allocation for Electricity Distributors*, dated November 28, 2007.

The Board's Decision (EB-2008-0227) for EnWin's 2009 cost of service rate application prescribed a phase-in period to adjust its revenue-to-cost ratios.

EnWin proposed to adjust its revenue-to-cost ratios in the current application as shown in Column 2 of Table 1.

Table 1 – EnWin's Revenue-to-Cost Ratios (%)

Rate Class	2010 Ratio Column 1	Proposed 2011 Ratio Column 2	Target Range Column 3
Residential	90.0	90.0	85 – 115
GS < 50 kW	105.0	105.0	80 – 120
GS 50 – 4,999 kW	135.0	132.3	80 – 180
GS 3,000 – 4, 999 kW	80.0	80.0	80 – 180
Large Use – Regular	115.0	115.0	85 – 115
Large Use – 3TS	102.0	102.0	85 – 115
Large Use – Ford Annex	94.0	94.0	85 – 115
USL	120.0	120.0	80 – 120
Sentinel Lighting	70.0	70.0	70 – 120
Street Lighting	59.0	70.0	70 – 120

EnWin noted that the revenue-to-cost ratio adjustment to the Street Lighting rate classification results in a total bill impact in excess of 10%. EnWin also noted that the Board has previously approved revenue-to-cost ratio adjustments resulting in total bill impact greater than 10% in order to reduce cross-subsidization.

Board staff submitted that the proposed revenue-to-cost ratio adjustments are in accordance with the Board's findings in its EB-2008-0227 decision. With respect to the Street Lighting rate class, Board staff agreed with EnWin that the Board has in the past approved bill impacts greater than 10% in order to reduce interclass cross subsidization.

VECC submitted that the proposed revenue-to-cost ratio adjustments are in accordance with the Board's EB-2008-0227 decision. However, VECC further submitted the transformer ownership allowance ("TOA") should have been entered in as a positive value instead of a negative value in the filing module.

In its reply submission, EnWin submitted that while VECC's argument may have been correct in other proceedings, it may not be correct in this proceeding. EnWin submitted that the various revisions made to its rate structure in the past (in order to implement and revise the TOA), may have had an impact that makes the current approach correct.

The Board agrees that the proposed revenue-to-cost ratios are in accordance with the Board's findings referenced above. The Board notes that the issue around the TOA only affects one rate class and that the effect on this class is negligible. The Board also notes that this issue will be addressed as part of the upcoming consultation to implement the cost allocation policy changes arising from the Report of the Board on the Review of Electricity Distribution Cost Allocation Policy (EB-2010-0219). The Board therefore approves the proposed revenue-to-cost ratios as filed. The Board approves the total bill impact of 10.9% for the Street Lighting rate class on the basis that it is appropriate to reduce the cross subsidization of that rate class by other customers.

Retail Transmission Service Rates

Electricity distributors are charged the Ontario Uniform Transmission Rates ("UTRs") at the wholesale level and subsequently pass these charges on to their distribution customers through the Retail Transmission Service Rates ("RTSRs"). Variance accounts are used to capture timing differences and differences in the rate that a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (i.e., variance accounts 1584 and 1586).

On July 8, 2010 the Board issued revision 2.0 of the *Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates* (the "RTSR Guideline"). The RTSR Guideline outlines the information that the Board requires electricity distributors to file to adjust their RTSRs for 2011. The RTSR Guideline requires electricity distributors to adjust their RTSRs based on a comparison of historical transmission costs adjusted for the new UTR levels and the revenues generated under existing RTSRs. The objective of resetting the rates is to minimize the prospective balances in accounts 1584 and 1586. In order to assist electricity distributors in the calculation of the distributor's specific RTSRs, Board staff provided a filing module. On January 18, 2011, the Board issued its Rate Order for Hydro One Transmission (EB-2010-0002) which adjusted the UTRs effective January 1, 2011. The new UTRs are shown in the following table:

Table 2 – Uniform Transmission Rates	kW Monthly Rates		Change
	Jan 1, 2010	Jan 1, 2011	
Network Service Rate	\$2.97	\$3.22	+8.4%
<u>Connection Service Rates</u>			
Line Connection Service Rate	\$0.73	\$0.79	
Transformation Connection Service Rate	\$1.71	\$1.77	
			+4.9%

Each distributor's rate application model has been adjusted to incorporate these changes.

Based on the filing module provided by Board staff and the new UTRs effective January 1, 2011 noted in the table above, the Board approves the changes to the RTSRs calculated in the filing module.

Review and Disposition of Group 1 Deferral and Variance Accounts

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* (the "EDDVAR Report") provides that, during the IRM plan term, the distributor's Group 1 account balances will be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. The onus is on the distributor to justify why any account balance in excess of the threshold should not be disposed.

(i) December 31, 2008 Group 1 Account Balances

In EnWin's 2010 IRM decision and order (EB-2009-0221), the Board was concerned about the difference between the amount sought for disposition and the balances reported in ENWIN's Reporting and Record-keeping Requirements ("RRR"). The Board approved the disposition of December 31, 2008 Group 1 account balances and projected interest to April 30, 2010 as reported by EnWin, but not on a final basis. The Board directed EnWin to bring forward to the Board any adjustments to the 2008 Group 1 account balances in its next rate proceeding.

In its submission, Board staff noted that EnWin did not specifically address this matter in its current application and requested that EnWin address this matter in its reply submission.

EnWin submitted that it understood the 2010 IRM decision to require EnWin to revisit the issue during its next cost of service rate proceeding, where more comprehensive reviews of the accounts are generally conducted. EnWin does not perceive that there will be material prejudice to any party by attending to the issue during its next cost of service proceeding.

The Board reminds EnWin that the “next rate proceeding” can refer to both an IRM and a cost of service application. The Board therefore directs EnWin to file a separate application to dispose of the December 31, 2008 Group 1 Deferral and Variance account balances on a final basis. This issue is to be resolved prior to EnWin’s next rate proceeding, regardless of whether it is an IRM or a cost of service application.

(ii) December 31, 2009 Group 1 Account Balances

EnWin requested that the Board review and approve the disposition of the December 31, 2009 Group 1 account balances as defined by the EDDVAR Report since the preset disposition threshold of \$0.001 per kWh was exceeded. The combined total of Group 1 account balances is a debit of \$4,172,100 (debit balances are amounts recoverable from customers). EnWin included interest on these account balances using the Board’s prescribed interest rates to April 30, 2011. EnWin’s account balances as at December 31, 2009, plus projected carrying charges to April 30, 2011, are shown below (\$’s).

Table 3 – Deferral and Variance Account Balances – December 31, 2009

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
RSVA - Wholesale Market Service Charge	1580	(589,974)	(8,857)	(598,831)
RSVA - Retail Transmission Network Charge	1584	(20,864)	(1,486)	(22,350)
RSVA - Retail Transmission Connection Charge	1586	84,807	1,347	86,154
RSVA - Power (Excluding Global Adjustment)	1588	(26,873)	(10,557)	(37,430)
RSVA - Power (Global Adjustment Sub-account)	1588	4,678,053	66,533	4,744,586
Recovery of Regulatory Asset Balances	1590	(29)	0	(29)
		<u>4,125,120</u>	<u>46,980</u>	<u>4,172,100</u>

In its submission, Board staff noted that the proposed balances for disposition reconcile with EnWin’s RRR, and that the balances should be approved for disposition on a final basis.

The Board approves the proposed balances for Group 1 accounts as presented by EnWin. The December 31, 2009 balances and projected interest up to April 30, 2011 are considered final, conditional upon any adjustments, if necessary, to EnWin's December 31, 2008 Group 1 account balances. For accounting purposes, the respective balance in each of the Group 1 accounts shall be transferred to the applicable sub-accounts in account 1595 established by the Board pursuant to the December 23, 2010 Frequently Asked Questions document accompanying the Accounting Procedures Handbook for disposition of balances in 2010, as soon as possible but no later than June 30, 2011 so that the RRR data reported in the second quarter of 2011 reflect these adjustments.

(iii) Disposition

The EDDVAR Report includes guidelines on the cost allocation methodology and the rate rider derivation for the disposition of deferral and variance account balances. The Board notes that EnWin followed the guidelines outlined in the EDDVAR Report.

EnWin requested the disposition of its Group 1 account balance over a one year period. Board staff agreed with EnWin's proposal on the basis that this would be in accordance with the EDDVAR Report. The Board accepts the disposition period of one year proposed by EnWin. The Board further directs EnWin to dispose of the global adjustment sub-account 1588 by means of a rate rider included in the delivery component of the bill that will apply prospectively to non-RPP customers.

Late Payment Penalty Litigation Costs

In this application, EnWin requested the recovery of a one time expense of \$434,443 related to the late payment penalty ("LPP") costs and damages resulting from a court settlement that addressed litigation against many of the former municipal electricity utilities in Ontario.

On October 29, 2010 the Board commenced a generic proceeding on its own motion to determine whether Affected Electricity Distributors¹, including EnWin, should be allowed to recover from their ratepayers the costs and damages incurred as a result of the Minutes of Settlement approved on April 21, 2010 by the Honourable Mr. Justice

¹ As defined in the Board's Decision and Order EB-2010-0295

Cumming of the Ontario Superior Court of Justice (Court File No. 94-CQ-r0878) and as amended by addenda dated July 7, 2010 and July 8, 2010 in the late payment penalty class action and if so, the form and timing of such recovery. This proceeding was assigned file No. EB-2010-0295.

On February 22, 2011, the Board issued its Decision and Order and determined that it is appropriate for the Affected Electricity Distributors to be eligible to recover the costs and damages associated with the LPP class action in rates. The decision set out a listing of each Affected Electricity Distributor and their share of the class action costs that is approved for recovery. The Board also directed Affected Electricity Distributors such as EnWin to file with the Board detailed calculations including supporting documentation, outlining the derivation of the rate riders based on the methodology outlined in the EB-2010-0295 Decision and Order. The Board noted that the rate riders submitted would be verified in each Affected Electricity Distributor's IRM or cost of service application, as applicable. EnWin elected to recover the amount approved in the EB-2010-0295 proceeding and accordingly filed the associated rate riders.

The Board has reviewed EnWin's proposed rate riders and approves them as filed.

Rate Model

With this Decision, the Board is providing EnWin with a rate model (spreadsheet) and applicable supporting models and a draft Tariff of Rates and Charges (Appendix A) that reflects the elements of this Decision. The Board also reviewed the entries in the rate model to ensure that they were in accordance with the 2010 Board approved Tariff of Rates and Charges and the rate model was adjusted, where applicable, to correct any discrepancies.

THE BOARD ORDERS THAT:

1. EnWin's new distribution rates shall be effective May 1, 2011.
2. EnWin shall review the draft Tariff of Rates and Charges set out in Appendix A. EnWin shall file with the Board a written confirmation assessing the completeness and accuracy of the draft Tariff of Rates and Charges, or provide a detailed explanation of any inaccuracies or missing information, within seven (7) calendar days of the date of this Decision and Order.

3. If the Board does not receive a submission from EnWin to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Order, the draft Tariff of Rates and Charges set out in Appendix A of this order will become final, except for the stand by rates which remain interim, effective May 1, 2011, and will apply to electricity consumed or estimated to have been consumed on and after May 1, 2011. EnWin shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.
4. If the Board receives a submission from EnWin to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Order, the Board will consider the submission of EnWin and will issue a final Tariff of Rates and Charges.
5. EnWin shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

Cost Awards

The Board will issue a separate decision on cost awards once the following steps are completed:

1. Intervenors eligible for cost awards shall submit their cost claims no later than 14 days from the date of this Decision and Order.
2. EnWin shall file its response, if any, no later than 28 days from the date of this Decision and Order.
3. Intervenors shall file their reply to EnWin's response no later than 35 days from the date of this Decision and Order.

All filings to the Board must quote file number **EB-2010-0079**, be made through the Board's web portal at, www.errr.ontarioenergyboard.ca and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.ontarioenergyboard.ca. If the web portal is not available parties may email their

document to the address below. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

DATED at Toronto, April 7, 2011

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Appendix A

To Decision and Order

Draft Tariff of Rates and Charges

Board File No: EB-2010-0079

DATED: April 7, 2011

ENWIN Utilities Ltd.

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-2010-0079

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit – individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General 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 Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	10.70
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.00
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.22
Distribution Volumetric Rate	\$/kWh	0.0200
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0002)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0044

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

ENWIN Utilities Ltd.

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-2010-0079

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 24 months its monthly peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 50 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000-0069. 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	\$	25.22
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.00
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.64
Distribution Volumetric Rate	\$/kWh	0.0162
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0002)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041

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

ENWIN Utilities Ltd.

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-2010-0079

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 24 months its monthly peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be less than 5,000 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000-0069. 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	\$	100.13
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.00
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	8.31
Distribution Volumetric Rate	\$/kW	4.6229
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.0879
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(0.0876)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0402)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1246
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4389

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

ENWIN Utilities Ltd.
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-2010-0079

**GENERAL SERVICE 3,000 to 4,999 kW – INTERMEDIATE USE
SERVICE CLASSIFICATION**

A customer is in this class when its individual load is equal to or over 3,000 kW but less than 5,000 kW, averaged over 12 consecutive months and was classified as Time of Use prior to market opening. The premises for this class of customer is considered a structure or structures located on a parcel of land occupied by one customer and is predominantly used for intermediate sized commercial, institutional or industrial purposes. 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	\$	2,092.05
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.00
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	43.08
Distribution Volumetric Rate	\$/kW	1.9341
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.1386
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(0.0917)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0186)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8794
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9502

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

ENWIN Utilities Ltd.

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-2010-0079

LARGE USE – REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. 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	\$	7,583.89
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.00
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	385.75
Distribution Volumetric Rate	\$/kW	2.1863
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.4264
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(0.1149)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0241)
Retail Transmission Rate – Network Service Rate	\$/kW	2.9237
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5741
Retail Transmission Rate – Transformation Connection Service Rate	\$/kW	1.4297

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

ENWIN Utilities Ltd.

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-2010-0079

LARGE USE – 3TS SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by a dedicated Transformer Station. 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	\$	26,856.25
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.00
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	385.75
Distribution Volumetric Rate	\$/kW	2.7284
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.2815
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(0.1032)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0320)
Retail Transmission Rate – Network Service Rate	\$/kW	2.9237
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5741

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

ENWIN Utilities Ltd.

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-2010-0079

LARGE USE – FORD ANNEX SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by the dedicated Ford Annex Transformer Station. 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	\$	101,710.88
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.00
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	385.75
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.5243
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(0.1227)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0690)
Retail Transmission Rate – Network Service Rate	\$/kW	2.9237
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5741

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

ENWIN Utilities Ltd.

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-2010-0079

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. 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)	\$	10.18
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.15
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers (per connection)	\$	0.63
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012 (per connection)	\$	(0.10)
Rate Rider for Tax Change – effective until April 30, 2012 (per connection)	\$	(0.08)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041

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

ENWIN Utilities Ltd.
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-2010-0079

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation 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.

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MONTHLY RATES AND CHARGES – APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of the generation facility).

\$/kW 0.5589

ENWIN Utilities Ltd.

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-2010-0079

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. 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)	\$	11.68
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.08
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers (per connection)	\$	0.02
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012 (per connection)	\$	(0.03)
Rate Rider for Tax Change – effective until April 30, 2012 (per connection)	\$	(0.09)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9439
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3165

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

ENWIN Utilities Ltd.

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-2010-0079

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved OEB street lighting load shape profile. 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 – Delivery Component

Service Charge (per connection)	\$	5.62
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.03
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers (per connection)	\$	0.17
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012 (per connection)	\$	(0.01)
Rate Rider for Tax Change – effective until April 30, 2012 (per connection)	\$	(0.04)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9415
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3151

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

ENWIN Utilities Ltd.
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-2010-0079

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
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ENWIN Utilities Ltd.

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-2010-0079

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
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.

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Customer Administration

Arrears Certificate	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Easement Letter	\$	15.00
Account History	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Dispute Test – Residential	\$	50.00
Dispute Test – Commercial self contained -- MC	\$	105.00
Dispute Test – Commercial TT -- MC	\$	180.00

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 Charge -- At Meter During Regular Hours	\$	65.00
Disconnect/Reconnect Charge -- At Meter After Hours	\$	185.00

Service Layout - Residential	\$	110.00
Service Layout - Commercial	\$	150.00
Overtime Locate	\$	60.00
Disposal of Concrete Poles	\$	95.00
Missed Service Appointment	\$	65.00
Service Call – Customer Owned Equipment	\$	30.00
Same Day Open Trench	\$	170.00
Scheduled Day Open Trench	\$	100.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

ENWIN Utilities Ltd.

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-2010-0079

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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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

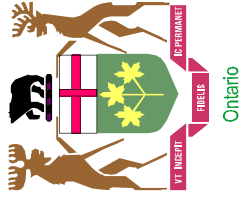
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	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	1.0377
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0273
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Attachment C



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

LDC Information

Applicant Name	ENWIN Utilities Ltd.
OEB Application Number	EB-2009-0221
LDC Licence Number	ED-2002-0527
Applied for Effective Date	May 1, 2010



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Table of Contents

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



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

2006 Regulatory Asset Recovery

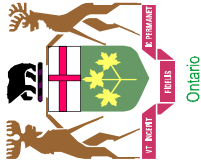
Account Description	Account Number	Principal Amounts	Hydro One charges	Hydro One charges	Transition Cost	Principal Amounts
		as of Dec-31 2004	(if applicable) to Dec-31-03	(if applicable) Jan 1, 04 to Apr 30-06	Adjustment	
		A	B	C	D	
1, Dec. 31, 2004 Reg. Assets						
		Column G	Column K	Column M		
RSVA - Wholesale Market Service Charge	1580	3,534,889				3,534,889
RSVA - One-time Wholesale Market Service	1582	430,480				430,480
RSVA - Retail Transmission Network Charge	1584	(2,128,641)				(2,128,641)
RSVA - Retail Transmission Connection Charge	1586	2,876,932				2,876,932
RSVA - Power	1588	(3,019,230)				(3,019,230)
Sub-Totals		1,694,430	0	0		1,694,430
Other Regulatory Assets	1508	205,131				205,131
Retail Cost Variance Account - Retail	1518	671,537				671,537
Retail Cost Variance Account - STR	1548	(17,081)				(17,081)
Misc. Deferred Debits - incl. Rebate Cheques	1525	69,266				69,266
Pre-Market Opening Energy Variances Total	1571	0				0
Extra-Ordinary Event Losses	1572	1,167,798				1,167,798
Deferred Rate Impact Amounts	1574	0				0
Other Deferred Credits	2425	0				0
Sub-Totals		2,096,651	0	0		2,096,651
Qualifying Transition Costs	1570	5,702,290				5,702,290
Transition Cost Adjustment	1570				0	0
Sub-Totals		5,702,290	0	0		5,702,290
Total Regulatory Assets		9,493,371	0	0	0	9,493,371

Total Recoveries to April 30-06 Cell C48

Balance to be collected or refunded

2. Rate Riders Calculation Cell N61

Interest to Dec31-04 F	Interest per 2006 Reg Assets G = H - F - E	Total Claim and Recoveries per 2006 Reg Assets H	Transfer of Board- approved amounts to 1590 as per 2006 EDR I = - E	Transfer of Board- approved Interest to 1590 as per 2006 EDR J = - (F + G)
Column H		Column N		
574,919	329,923	4,439,731	(3,534,889)	(904,842)
26,621	40,178	497,279	(430,480)	(66,799)
(188,514)	(198,673)	(2,515,828)	2,128,641	387,187
261,912	268,514	3,407,358	(2,876,932)	(530,426)
(245,651)	(281,795)	(3,546,676)	3,019,230	527,446
429,287	158,147	2,281,864	(1,694,430)	(587,434)
2,949	15,727	223,807	(205,131)	(18,676)
64,132	62,677	798,346	(671,537)	(126,809)
(1,289)	(1,594)	(19,964)	17,081	2,883
9,694	6,465	85,425	(69,266)	(16,159)
0	0	0	0	0
231,613	108,994	1,508,405	(1,167,798)	(340,607)
0	0	0	0	0
0	0	0	0	0
307,099	192,269	2,596,019	(2,096,651)	(499,368)
1,064,427	532,214	7,298,931	(5,702,290)	(1,596,641)
		0	0	0
1,064,427	532,214	7,298,931	(5,702,290)	(1,596,641)
1,800,813	882,630	12,176,814	(9,493,371)	(2,683,443)
		10,608,915	(9,493,371)	(1,115,544)
		1,567,899	0	(1,567,899)



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	9,229,040	75.8%
GS < 50 KW	1,017,247	8.4%
GS > 50 Non TOU	973,197	8.0%
GS > 50 TOU	0	0.0%
Intermediate	68,338	0.6%
Large Users	824,542	6.8%
Small Scattered Load	7,524	0.1%
Sentinel Lighting	42,189	0.3%
Street Lighting	14,737	0.1%
Total	12,176,814	100.0%

2. Rate Riders Calculation
Row 29



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Rate Class and 2008 Billing Determinants

2008					
Rate Group	Rate Class	Fixed Metric	Vol Metric	Billed Customers or Connections	1590 Recovery Share Proportion ¹ E
				A	
				B	
				C	
RES	Residential				
GSLT50	General Service Less Than 50 kW	Customer	kWh	76,317	112,982,030
GSGT50	General Service 50 to 4,999 kW	Customer	kWh	7,013	40,223,448
GSGT50	General Service 3,000 to 4,999 kW	Customer	kW	1,189	773,470,783
LU	Large Use - Regular	Customer	kW	3	55,374,071
LU	Large Use - 3TS	Customer	kW	6	277,467,527
LU	Large Use - Ford Annex	Customer	kW	3	339,147,498
USL	Unmetered Scattered Load	Customer	kW	1	75,421,885
Sen	Sentinel Lighting	Connection	kWh	893	4,199,811
SL	Street Lighting	Connection	kW	748	964,529
SB	Standby Power - APPROVED ON AN INTERIM BASIS	Connection	kW	23,413	16,887,318
NA	Rate Class 12	NA	NA	0	0
NA	Rate Class 13	NA	NA		
NA	Rate Class 14	NA	NA		
NA	Rate Class 15	NA	NA		
NA	Rate Class 16	NA	NA		
NA	Rate Class 17	NA	NA		
NA	Rate Class 18	NA	NA		
NA	Rate Class 19	NA	NA		
NA	Rate Class 20	NA	NA		
NA	Rate Class 21	NA	NA		
NA	Rate Class 22	NA	NA		
NA	Rate Class 23	NA	NA		
NA	Rate Class 24	NA	NA		
NA	Rate Class 25	NA	NA		
					100.0%



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1,05 1	Low Voltage and Recoveries per 2006 Reg Asset	Transition Cost Adjustment	Transfer of Board-applied amounts to 1500 Reg Asset EDR	Closing Principal Balance as of May-1,06	Opening Interest Amounts as of Jan-1,05 4	Interest per 2006 Reg Asset	Recoveries per 2006 Reg Asset	Transfer of Board-applied amounts to 1500 Reg Asset EDR	Closing Interest Amounts as of May-1,06
LV Variance Account	1550										0
RSVA - Wholesale Market Service Charge	1580	3,534,889	0		(3,534,889)	0	574,919	329,923			0
RSVA - Retail Transmission Network Charge	1584	(2,128,641)	0		2,128,641	0	(198,673)	(198,673)		(904,842)	0
RSVA - Retail Transmission Connection Charge	1586	2,876,932	0		(2,876,932)	0	261,912	268,514		387,187	0
RSVA - Power (Excluding Global Adjustment)	1588	(3,019,230)			3,019,230	0	(245,651)	(281,795)		(530,426)	0
RSVA - Power (Global Adjustment Sub-account)										527,446	0
Recovery of Regulatory Asset Balances	1590		(9,493,371)		9,493,371	0			(1,115,544)	2,693,443	1,567,899
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		1,263,950	(9,493,371)		8,229,421	0	402,666	117,969	(1,115,544)	2,162,908	1,567,899
RSVA - One-time Wholesale Market Service	1582	430,480	0		(430,480)	0	26,621	40,178		(66,799)	0
Other Regulatory Assets	1508	205,131	0		(205,131)	0	2,949	15,727		(18,676)	0
Retail Cost Variance Account - Retail	1518	671,537	0		(671,537)	0	64,132	62,677		(126,809)	0
Misc. Deferred Debits - incl. Rebate Cheques	1548	(17,081)	0		17,081	0	(1,289)	(1,594)		2,893	0
Pre-Market Opening Energy Variances Total	1525	69,266	0		(69,266)	0	9,694	6,465		(16,159)	0
Extra-Ordinary Event Losses	1571	0	0		0	0	0	0		0	0
Deferred Rate Impact Amounts	1572	1,167,798	0		(1,167,798)	0	231,613	108,984		(340,607)	0
Other Deferred Credits	1574	0	0		0	0	0	0		0	0
Qualifying Transition Costs	2425	0	0		0	0	0	0		0	0
Transition Cost Adjustment	1570	5,702,280	0		(5,702,280)	0	1,064,427	532,214		(1,596,641)	0
Total		9,493,371	(9,493,371)	0	0	0	1,800,813	882,630	(1,115,544)	0	1,567,899



Name of LDC: ENMIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2005

Account Number	Account Description	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ²	Transactions (reductions) during 2005, excluding interest and adjustments ²	Adjustments during 2005 - instructed by Board ³	Adjustments during 2004 - other ⁴	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05 ¹	Interest Recovery Transactions during 2005	Interest Jan-1 to Dec-31-05	Closing Interest Amounts as of Dec-31-05	Total Closing Amounts as of Dec-31-05	RRR Filing Amount as of Dec-31-05	Difference C = A - B
1550	LV Variance Account						0				0	0	0	0
1550	RSVA - Wholesale Market Service Charge		1,938,861				1,938,861			13,323	13,323	1,950,184	6,207,433	(4,257,249)
1554	RSVA - Retail Transmission Network Charge		(701,603)				(701,603)			(47,729)	(47,729)	(749,332)	(2,116,462)	2,466,160
1556	RSVA - Retail Transmission Connection Charge		1,124,252				1,124,252			10,480	10,480	1,134,732	4,474,563	(3,340,231)
1558	RSVA - Power (Excluding Retail Adjustment)		656,592				656,592			(163,766)	(163,766)	442,826	(3,033,403)	3,476,229
	RSVA - Power (Retail Adjustment Sub-account)		(4,823,346)				(4,823,346)			(17,363)	(17,363)	(5,000,699)	(5,000,699)	0
1590	Recovery of Regulatory Asset Balances									(485,573)	(485,573)	(6,817,280)	(6,817,280)	0
1595	Disposition and recovery of Regulatory Balances Account						0				0	0		
Total		0	(2,683,344)	(6,331,707)	0	0	(10,394,651)	0	0	(759,823)	(759,823)	(11,145,779)	(9,392,683)	(1,756,091)

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

² Provide supporting statement indicating whether due to award of costs in 2005 ETRC by the Board

³ Provide supporting statement indicating whether due to award of costs in 2005 ETRC by the Board

⁴ Opening balances assumed to be zero as a result of balance of December 2004 balance closed in 2005 Regulatory Asset process

Regulatory Assets - Continuity Schedule 2006

Account Number	Account Description	Opening Balance ¹ Accounts as of Jan-06	Transactions (Increase/Decrease) during 2006 excluding interest and adjustments ¹	Transactions (Increase/Decrease) during 2006 including interest and adjustments ¹	Adjustments during 2006 as instructed by Board ²	Adjustments during 2006 other than EBR	Transfer of Board-approved amounts to 1556 Regulatory Asset EBR	Interest Adjustment 2009/2006	Interest Jan-1 to Dec-106	Transfer of Board-approved amounts to 1556 Regulatory Asset EBR	Closing Interest Amounts as of Dec-31-06	Total Closing ³ Amounts as of Dec-31-06	RRR Filing Amount as of Dec-31-06	Difference C = A - B
1550	LV Variance Account	0							0			0	0	0
1560	RSVA - Wholesale Market Service Charge	1,838,891	(5,310,645)						23,214		36,537	(3,437,247)	(3,437,246)	(1)
1564	RSVA - Retail Transmission Network Charge	(707,601)	(208,124)						(62,527)		(112,259)	(1,019,883)	(1,019,883)	0
1566	RSVA - Retail Transmission Connection Charge	1,124,252	219,200						55,662		65,262	1,400,414	1,400,414	0
1568	RSVA - Power (Excluding Global Adjustment)	606,562	(1,528,790)						(124,337)		(288,103)	(1,210,301)	(1,210,301)	0
	RSVA - Power (Global Adjustment Sub-account)	(4,923,348)	6,962,998						(81,532)		(159,095)	1,474,465	1,474,465	0
1569	Recovery of Regulatory Asset Balances	(8,331,707)	10,027,463						(1,715,618)		(633,292)	1,052,454	1,052,454	8
1565	Disposition and recovery of Regulatory Balances Account	0										0		
Total		(12,344,671)	9,762,010	0	0	0			(1,955,313)	1,567,859	(1,068,247)	(1,221,188)	(1,221,186)	2

¹ For RRR accounts only report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

² Provide supporting information for Board Decisions, CRO Decisions.

³ Provide supporting statement indicating nature of this adjustment and periods it applies to



Name of LDC: ENMIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2007

Account Number	Account Description	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ¹	Transactions (reductions) during 2007, excluding interest and adjustments ¹	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Recovery Transactions during 2007	Interest Incr- to Dec-31-07	Closing Interest Amounts as of Dec-31-07	Total Closing Amounts as of Dec-31-07	RRA Rile Amount as of Dec-31-07	Difference C = A - B
1550	LV Variance Account	0					0	0			0	0		0
1550	RSVA - Wholesale Market Services Charge	(3,473,784)	(1,533,397)				(5,007,181)	36,537		(173,387)	(42,850)	(5,350,031)	(5,350,031)	0
1554	RSVA - Retail Transmission Network Charge	(806,727)	460,640				(346,087)	(110,256)		(38,235)	(148,491)	(567,578)	(567,578)	0
1556	RSVA - Retail Transmission Connection Charge	1,343,462	589,434				1,932,896	65,962		67,239	133,201	2,066,087	2,066,087	0
1558	RSVA - Power (Excluding Global Adjustment)	(620,198)	(2,133,623)				(2,753,821)	(398,103)		(165,610)	(463,713)	(3,490,534)	(3,490,534)	0
	RSVA - Power (Global Adjustment Sub-account)	1,833,560	(673,869)				1,159,691	(189,095)		14,369	(144,725)	814,935	814,935	0
1590	Recovery of Regulatory Asset Balances	1,695,756					821,246	(633,292)		59,204	(574,088)	247,150	247,150	8
1595	Disposition and recovery of Regulatory Balances Account	0					0	0			0	0		0
	Total	(632,941)	(3,350,845)	(874,510)	0	0	(4,858,291)	(1,098,247)	0	(242,420)	(1,330,667)	(6,188,963)	(6,188,971)	8

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

² Provide supporting evidence (i.e. Board Decision, CRO Order, etc.).

³ Provide supporting statement indicating nature of the adjustments and periods they relate to.

Name of LDC: ENMN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2008

Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (reductions) during 2008, excluding adjustments ¹	Transactions (reductions) during 2008 - instructed by Board ²	Adjustments during 2008 - other ³	Transfer of Board-approved amounts to 1996 (2008 COS)	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Recovery Transactions during 2008	Interest Jan-1 to Dec-31-08	Transfer of Board-approved amounts to 1996 (2008 COS)	Closing Interest Amounts as of Dec-31-08	Total Closing Amounts as of Dec-31-08	RRR Filing Amount as of Dec-31-08	Difference C = A - B
Account Description:														
LV Valence Account														
1550	0					0	0				0	0		0
RS(VA - Wholesale) Market Service Charge	(5,107,181)					(5,107,181)	(42,850)				(42,850)	(6,872,206)	(6,872,206)	1,053
1551	(419,087)	(1,390,017)				(1,809,104)	(148,491)		(232,188)		(380,679)	(1,660,385)	(1,719,761)	63,378
1554	1,932,886	(1,041,233)				891,653	133,201		(47,572)		186,053	1,781,902	1,837,219	(55,317)
RS(VA - Retail) Transmission Network Charge		(347,535)				(347,535)			63,350		196,551			
1556														
RS(VA - Power) (Excluding Global Adjustment)	(3,045,821)					(3,045,821)	(453,713)		(186,225)		(640,938)	(4,861,757)	(5,371,819)	420,062
1558	959,691	(1,255,568)				(295,877)	(144,725)		9,028		(135,698)	(346,951)	1,332,315	(1,578,876)
RS(VA - Power) (Global Adjustment Sub-account)		(1,170,524)				(1,170,524)								
Recovery of Regulatory Asset Balances	821,246					821,246	(574,088)		2,390,760		1,816,672	(419,866)	(419,873)	7
1560	0					0	0				0	0		0
Disposition and recovery of Regulatory Balances Account														
1562	(4,855,295)	(5,205,307)				(10,060,602)	(1,330,897)	0	1,987,183	0	656,516	(12,464,971)	(11,315,278)	(1,149,693)
Total														

¹ For RS(VA) accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
² Provide supporting evidence as Board Decision, CRO Order, etc.
³ Provide supporting evidence as Board Decision, CRO Order, etc.
⁴ This records the values of amounts removed from Group One accounts in previous proceedings, but does not enter offsets for disposition of 1990, as recovery has not been completed.

Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only

Account Description	Account Number	Transactions (additions) during 2009, excluding interest and adjustments ¹	Transactions (reductions) during 2009, excluding interest and adjustments ¹	Adjustments during 2009 - instructed by Board ²	Adjustments during 2009 - other ³	Closing Principal Balance as of Sep-30-09
LV Variance Account	1550					
RSVA - Wholesale Market Service Charge	1580					
RSVA - Retail Transmission Network Charge	1584					
RSVA - Retail Transmission Connection Charge	1586					
RSVA - Power (Excluding Global Adjustment)	1588	3,961,175	(5,073,907)		3,045,821	(2,028,086)
RSVA - Power (Global Adjustment Sub-account)					(959,661)	3,001,514
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
Total		3,961,175	(5,073,907)	0	2,086,160	973,428

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

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of this adjustments and periods they relate to

⁴ This regulatory asset schedule is prepared for regulatory purposes only and is not intended to be used for any other purpose. The values are not audited and are for informational purposes only. The values are not intended to be used for any other purpose. The values are not intended to be used for any other purpose.

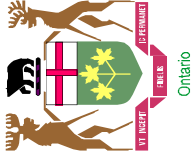
Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Regulatory Assets - Continuity Schedule Final

Account Number	Account Description	Global Adjustment Reconciliation		Transfer of Board-approved 2007 amounts to 1995 (2009 COS)	Principal Amounts to be disposed	Interest on Board-approved 2007 amounts prior to transfer Jan-1, 2009 to date of Transfer										Global Adjustment Interest Reconciliation	Projected Interest on Dec 31 - 08 balance from Jan 1, 2009 to Dec 31, 2009		Projected Interest on Dec 31 - 08 balance from Jan 1, 2010 to April 30, 2010	Interest Amounts to be disposed	Total Claim
		A	B			C	E = A + B + C + D	F	G	H	I	J	K	M = F + G + H + I + J + K	N = E + M						
1550	LV Variance Account	0			0		0									0	0	0	0		
1580	RSVA - Wholesale Market Service Charge	(6,497,198)		5,107,181	(1,390,017)	(375,008)		142,850	369,760	(15,717)	(2,513)					119,372	(1,270,645)	(1,270,645)			
1584	RSVA - Retail Transmission Network Charge	(1,460,320)		419,087	(1,041,233)	(196,063)		148,491	30,342	(11,773)	(1,883)					(1,072,119)	(1,072,119)	(1,072,119)			
1586	RSVA - Retail Transmission Connection Charge	1,585,351		(1,932,896)	(347,535)	196,551		(133,201)	(139,941)	(3,930)	(628)					(81,149)	(428,684)	(428,684)			
1588	RSVA - Power (Excluding Global Adjustment)	(4,301,819)		3,042,821	(1,258,998)	(649,938)		743,165	220,518	(14,235)	(2,277)					297,233	(961,785)	(961,785)			
	RSVA - Power (Global Adjustment Sub-account)	(210,893)		(956,661)	(1,167,524)	(135,698)		(144,726)	(69,480)	(13,201)	(2,111)					(395,216)	(1,532,740)	(1,532,740)			
1590	Recovery of Regulatory Asset Balances	(2,236,638)			(2,236,638)	1,816,672										1,787,338	(449,300)	(449,300)			
1595	Disposition and recovery of Regulatory Balances Account	0			0											0	0	0	0		
Total		(13,121,487)	0	5,679,542	(7,441,945)	858,516	0	756,519	411,199	(84,145)	(13,457)					1,728,692	(5,715,253)	(5,715,253)			

Interest projected on December 31, 2008 using principal balances.

Month		Prescribed Rate		Monthly Interest	
January 31, 2009	2.46	0.55	0.0467	January 31, 2010	0.0467
February 28, 2009	2.46	0.55	0.0467	February 28, 2010	0.0467
March 31, 2009	2.46	0.55	0.0467	March 31, 2010	0.0467
April 30, 2009	2.46	0.55	0.0467	April 30, 2010	0.0467
May 31, 2009	2.46	0.55	0.0467	May 31, 2010	0.0467
June 30, 2009	2.46	0.55	0.0467	June 30, 2010	0.0467
July 31, 2009	2.46	0.55	0.0467	July 31, 2010	0.0467
August 31, 2009	2.46	0.55	0.0467	August 31, 2010	0.0467
September 30, 2009	2.46	0.55	0.0467	September 30, 2010	0.0467
October 31, 2009	2.46	0.55	0.0467	October 31, 2010	0.0467
November 30, 2009	2.46	0.55	0.0467	November 30, 2010	0.0467
December 31, 2009	2.46	0.55	0.0467	December 31, 2010	0.0467
Effective Rate		Effective Rate		Effective Rate	
				1.1307	



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Threshold Test

Rate Class	Billed kWh
Residential	B
General Service Less Than 50 kW	641,214,701
General Service 50 to 4,999 kW	238,998,501
General Service 3,000 to 4,999 kW	946,836,557
Large Use - Regular	55,374,071
Large Use - 3TS	277,467,527
Large Use - Ford Annex	339,147,498
Unmetered Scattered Load	75,421,885
Sentinel Lighting	4,199,811
Street Lighting	964,529
Standby Power - APPROVED ON AN INT	16,887,318
	0
	2,596,512,398
Total Claim	(5,715,253)
Total Claim per kWh	- 0.002201

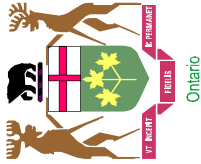


Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Cost Allocation - kWh

Rate Class	Billed kWh	% kWh	1550	1580	1584	1586	1588 ¹	Total
Residential	641,214,701	24.7%	0	(313,789)	(264,762)	(105,864)	(237,510)	(921,925)
General Service Less Than 50 kW	238,998,501	9.2%	0	(116,958)	(98,684)	(39,459)	(88,527)	(343,627)
General Service 50 to 4,999 kW	946,836,557	36.5%	0	(463,350)	(390,956)	(156,323)	(350,714)	(1,361,342)
General Service 3,000 to 4,999 kW	55,374,071	2.1%	0	(27,098)	(22,864)	(9,142)	(20,511)	(79,616)
Large Use - Regular	277,467,527	10.7%	0	(135,783)	(114,568)	(45,810)	(102,776)	(398,937)
Large Use - 3TS	339,147,498	13.1%	0	(165,967)	(140,036)	(55,993)	(125,622)	(487,619)
Large Use - Ford Annex	75,421,885	2.9%	0	(36,909)	(31,142)	(12,452)	(27,937)	(108,440)
Unmetered Scattered Load	4,199,811	0.2%	0	(2,055)	(1,734)	(693)	(1,556)	(6,038)
Sentinel Lighting	964,529	0.0%	0	(472)	(398)	(159)	(357)	(1,387)
Street Lighting	16,887,318	0.7%	0	(8,264)	(6,973)	(2,788)	(6,255)	(24,280)
Standby Power - APPROVED ON AN INTERIM BASIS	0	0.0%	0	0	0	0	0	0
	2,596,512,398	100.0%	0	(1,270,645)	(1,072,119)	(428,684)	(961,765)	(3,733,213)

¹ RSVA - Power (Excluding Global Adjustment)

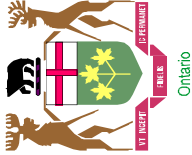


Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 ¹
Residential	112,982,030	6.7%	(102,278)
General Service Less Than 50 kW	40,223,448	2.4%	(36,413)
General Service 50 to 4,999 kW	773,470,783	45.7%	(700,194)
General Service 3,000 to 4,999 kW	55,374,071	3.3%	(50,128)
Large Use - Regular	277,467,527	16.4%	(251,181)
Large Use - 3TS	339,147,498	20.0%	(307,017)
Large Use - Ford Annex	75,421,885	4.5%	(68,277)
Unmetered Scattered Load	2,118,805	0.1%	(1,918)
Sentinel Lighting	55,846	0.0%	(51)
Street Lighting	16,883,941	1.0%	(15,284)
Standby Power - APPROVED ON AN INTERIM BASIS	0	0.0%	0
	1,693,145,834	100.0%	(1,532,740)

¹ RSA - Power (Global Adjustment Sub-account)

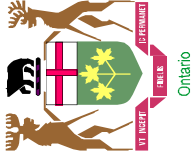


Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	75.8%	(340,524)
General Service Less Than 50 kW	8.4%	(37,517)
General Service 50 to 4,999 kW	8.0%	(35,899)
General Service 3,000 to 4,999 kW	0.6%	(2,516)
Large Use - Regular	2.9%	(13,075)
Large Use - 3TS	3.3%	(14,872)
Large Use - Ford Annex	0.6%	(2,471)
Unmetered Scattered Load	0.1%	(270)
Sentinel Lighting	0.4%	(1,573)
Street Lighting	0.1%	(539)
Standby Power - APPROVED ON AN INTERIM BASIS	0.0%	0
	100.0%	(449,300)

45



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	0.0%	0
General Service Less Than 50 kW	0.0%	0
General Service 50 to 4,999 kW	0.0%	0
General Service 3,000 to 4,999 kW	0.0%	0
Large Use - Regular	0.0%	0
Large Use - 3TS	0.0%	0
Large Use - Ford Annex	0.0%	0
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	0.0%	0
Standby Power - APPROVED ON AN INTERIM BASIS	0.0%	0
		0



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

April 30, 2011

Rate Class	Vol Metric	Billed kWh	Billed kW	kWh	Non-RPP	1590	1595	Total	Rate Rider kWh
		A	B	C	D	E	F	G = C + D + E + F	H = G / A (kWh) or H = G / B (kW)
Residential	kWh	641,214,701	0	(921,925)	(102,278)	(340,524)	0	(1,364,728)	(0.00213)
General Service Less Than 50 kW	kWh	238,998,501	0	(343,627)	(36,413)	(37,517)	0	(417,556)	(0.00175)
General Service 50 to 4,999 kW	kW	946,836,557	2,431,356	(1,361,342)	(700,194)	(35,899)	0	(2,097,435)	(0.86266)
General Service 3,000 to 4,999 kW	kW	55,374,071	141,807	(79,616)	(50,128)	(2,516)	0	(132,260)	(0.93267)
Large Use - Regular	kW	277,467,527	539,536	(398,937)	(251,181)	(13,075)	0	(663,193)	(1.22919)
Large Use - 3TS	kW	339,147,498	637,577	(487,619)	(307,017)	(14,872)	0	(809,508)	(1.26966)
Large Use - Ford Annex	kW	75,421,885	133,262	(108,440)	(68,277)	(2,471)	0	(179,188)	(1.34463)
Unmetered Scattered Load	kWh	4,199,811	0	(6,038)	(1,918)	(270)	0	(8,226)	(0.00196)
Sentinel Lighting	kW	964,529	2,586	(1,387)	(51)	(1,573)	0	(3,010)	(1.16392)
Street Lighting	kW	16,887,318	48,555	(24,280)	(15,284)	(539)	0	(40,104)	(0.82595)
Standby Power - APPROVED ON AN INTERIM BASIS	kW	0	0	0	0	0	0	0	0.00000
		2,596,512,398	3,934,679	(3,733,213)	(1,532,740)	(449,255)	0	(5,715,208)	
				-	-	-	-	-	
						45		45	

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



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Cost Allocation - 1590

Rate Rider Recovery Period - Years

Rate Rider Effective To Date

April 30, 2011

One

Rate Class	Fixed Metric	Billed Customers or Connections	Not Used	kWh	Non-RPP	1590	1595	Total	Rate Rider
		A	B	C	D	E	F	G = C + D + E + F	H = G / A /12
Residential	Customer	76,317	0	(921,925)	(102,278)	(340,524)	0	(1,364,728)	(1,49020)
General Service Less Than 50 kW	Customer	7,013	0	(343,627)	(36,413)	(37,517)	0	(417,556)	(4,96170)
General Service 50 to 4,999 kW	Customer	1,189	0	(1,361,342)	(700,194)	(35,899)	0	(2,097,435)	(147,00273)
General Service 3,000 to 4,999 kW	Customer	3	0	(79,616)	(50,128)	(2,516)	0	(132,260)	(3,673,88392)
Large Use - Regular	Customer	6	0	(398,937)	(251,181)	(13,075)	0	(663,193)	(9,211,00743)
Large Use - 31S	Customer	3	0	(487,619)	(307,017)	(14,872)	0	(809,508)	(22,486,34615)
Large Use - Ford Annex	Customer	1	0	(108,440)	(68,277)	(2,471)	0	(179,188)	(14,932,31253)
Unmetered Scattered Load	Connection	893	0	(6,038)	(1,918)	(270)	0	(8,226)	(0,76764)
Sentinel Lighting	Connection	748	0	(1,387)	(51)	(1,573)	0	(3,010)	(0,33533)
Street Lighting	Connection	23,413	0	(24,280)	(15,284)	(539)	0	(40,104)	(0,14274)
Standby Power - APPROVED ON AN INTERIM BASIS	Connection	0	0	0	0	0	0	0	0,00000
		109,586	0	(3,733,213)	(1,532,740)	(449,255)	0	(5,715,208)	
									45

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



Name of LDC: ENWIN Utilities Ltd.
File Number: EB-2009-0221
Effective Date: May 1, 2010

Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	1,390,017	(119,372)	1,270,645
RSVA - Retail Transmission Network Charge	1584	1,041,233	30,886	1,072,119
RSVA - Retail Transmission Connection Charge	1586	347,535	81,149	428,684
RSVA - Power (Excluding Global Adjustment)	1588	1,258,988	(297,233)	961,765
RSVA - Power (Global Adjustment Sub-account)	1588	1,167,524	365,216	1,532,740
Recovery of Regulatory Asset Balances	1590	2,236,638	(1,787,338)	449,300
Disposition and recovery of Regulatory Balances Account	1595	(7,441,945)	1,726,692	(5,715,253)
Total		0	0	0

Attachment D

**Responses to Board Staff Interrogatories
2010 Electricity Distribution Rates
ENWIN Utilities Ltd.
EB-2009-0221**

1. Ref: 2010 IRM Deferral Variance Account 1588 -Power

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

	Account Number	Total Claim
Account Description		
RSVA - Power (Excluding Global Adjustment)	1588	(1,387,335)
RSVA - Power (Global Adjustment Sub-account)		66,843

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

RESPONSE

Yes, *ENWIN* has reviewed the Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009 and, per the response below, will account for account 1588 and sub-account Global Adjustment, in accordance with the Bulletin.

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

RESPONSE

Based on review of the above mentioned Bulletin, *ENWIN* has made subsequent adjustments to ending 2008 balances and is filing an updated 2010 IRM Deferral Variance Account Workform as an attachment to this response. All previous years balances have been approved for clearance on a final basis.

2. Ref: 2010 IRM Deferral Variance Account 1588 – Global Adjustment

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

The EDDVAR Report as well as the Board’s Decision in EB-2009-0113 adopted an allocation of the GA sub-account balance based on kWh for non RPP customers by rate

class. Traditionally this allocation would then be combined with all other allocated variance account balances by rate class. The combined balance by rate class would then be divided by the volumetric billing determinants (kWh or kW) from the most recent audited year end or Board approved forecast, if available. This process hence spreads the recovery or refund of allocated account balances to all customers in the affected rate class.

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

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

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

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

Board staff would like to poll ENWIN on the above issue.

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

RESPONSE

Board Staff's proposal appears to be a departure from the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR) released in EB-2008-0046 on July 31, 2009. ENWIN's Application sought to comply with EDDVAR, especially as reflected in the Board's 2010 3rd Generation IRM ratemaking models, forms and processes.

ENWIN reviewed the November 27, 2009 Manager's Summary for EB-2009-0405, which is the successor proceeding to EB-2009-0193 in respect of the 1588 – Global Adjustment sub-account. ENWIN understands that Enersource is proposing to follow the same procedure suggested above by Board Staff; that is, a rate rider specific to certain non-RPP non-MUSH and other designated customers for disposition of the 1588 – GA sub-account.

In theory, the degree to which rates enabling variance account disposition match-up with the customers responsible for the variance, the more appropriate the rates. In theory, variances exclusively driven by non-RPP customers should be disposed of through rates exclusive to non-RPP customers. The variances in the 1588 – GA sub-account are exclusively driven by non-RPP customers and therefore the disposition rates would ideally be exclusive to those customers.

Of course, practical limitations of data availability, technological capacity, cost-benefit implementation considerations, and other factors may reasonably result in rates that deviate from the theoretical ideal. Thus, Board Staff's theory-based proposal is "fair to all customers" only to the extent that the practical factors are in place to execute that ideal. This is an LDC-specific consideration.

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

RESPONSE

ENWIN's preliminary review of the practical factors, especially its billing system, suggests that ENWIN would be capable of billing non-RPP customers with a separate and additional rate rider. Due to ENWIN's current IT resource commitments, at least two months advance notice of such an order would be important to get the system ready and tested prior to billing with the specialized rate rider.

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

RESPONSE

If rates cannot be billed with regard to the non-RPP characteristic, then it appears that the reasonable course of action is to dispose of the 1588 – GA sub-account as proposed in the Application.

3. Ref: 2010 IRM Deferral Variance Billing Determinants

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

Rate Class	Billed Customers or Connections	Billed kWh	Billed kW
Residential	76,317	641,214.7	
General Service Less Than 50 kW	7,013	238,998.5	
General Service 50 to 4,999 kW	1,189	946,836.5	2,431.35
General Service 3,000 to 4,999 kW	3	55,374.0	141.80
Large Use - Regular	6	277,467.5	539.53
Large Use - 3TS	3	339,147.4	637.57
Large Use - Ford Annex	1	75,421.8	133.26
Unmetered Scattered Load	893	4,199.81	
Sentinel Lighting	748	964.52	2,586
Street Lighting	23,413	16,887.3	48.55
Standby Power - APPROVED ON AN	0	0	0

- a) Please identify if these values are from the ENWIN 2009 Cost of Service Application or 2008 RRR reported values.

RESPONSE

Yes, the above values are from *ENWIN's* 2009 Cost of Service Application.

- b) If the above are from the 2009 CoS application please provide reference to location in the application.

RESPONSE

EB-2008-0227, Proposed Settlement Agreement, Appendix H, dated February 13, 2009, approved by the Board on February 19, 2009.

- c) If the above are from the 2008 RRR reported values, please explain why *ENWIN* has not used the 2009 CoS values.

RESPONSE

Not applicable, per response 3(a).

4. Ref: 2010 IRM Deferral Variance Billing Determinants

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

Rate Class	Billed kWh for Non-RPP customers
Residential	112,982,03
General Service Less Than 50 kW	40,223,44
General Service 50 to 4,999 kW	773,470,78
General Service 3,000 to 4,999 kW	55,374,07
Large Use - Regular	277,467,52
Large Use - 3TS	339,147,49
Large Use - Ford Annex	75,421,88
Unmetered Scattered Load	2,118,80
Sentinel Lighting	55,846
Street Lighting	16,883,94
Standby Power - APPROVED ON AN INTERIM	

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

RESPONSE

These are estimated values for 2009, based on the load forecasts submitted in *ENWIN's* 2009 Cost of Service Application.

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

RESPONSE

ENWIN used forecasted values for 2009 because actual data was not available at the time of filing. The use of forecasted values for non-RPP kWh is consistent with the use of forecasted values for total kWh in the 2009 Cost of Service proceeding.

- c) As discussed in question 2 above Board staff have proposed a non-RPP customer rate rider for disposition of the 1588 – Global adjustment. If accepted would ENWIN support using the numbers above as the most reasonable denominator to be used for rate determination.

RESPONSE

ENWIN is not certain whether or not the numbers above are the most reasonable denominator. Board Staff seems to be proposing to change EDDVAR and 3GIRM policy mid-stream within this Application. *ENWIN* did not advance an argument for this policy amendment and has not had the benefit of a Board policy proceeding or even a Board policy document to understand the full implications of this revised policy. It may be that the numbers above are most reasonable, but they may not be.

ENWIN notes that grouping deferral and variance accounts for disposition avoids some of the details in respect of the actual customers that drive the balances of particular accounts. For example, wholesale market participants do not contribute to account 1588. The current Board policy seems to be that by grouping account 1588 with other accounts for disposition, the nuances of wholesale market participants' contributions are avoided. However, in breaking out the 1588 – GA sub-account, those nuances come into greater focus for the segregated sub-account. As a result, *ENWIN* is uncertain whether using the numbers above would correspond with this new policy and properly reflect all the relevant considerations.

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

RESPONSE

MUSH customers were first required to bill on a non-RPP basis on November 1, 2009. In theory,

those customers that first began billing non-RPP on November 1 should be excluded from any disposition related to variances arising prior to November 1.

However, many MUSH customers moved off RPP prior to November 1, 2009; in some cases, the transition occurred years before that date. In *ENWIN*'s case, MUSH status is not synonymous with a customer that first began non-RPP billing on November 1, 2009. Therefore, at issue is whether the rate rider should be applied differently based on the date when a particular customer moved to non-RPP. The issue does not appear to be confined to MUSH customers and, in fact, it is not clear to *ENWIN* why "November 1, 2009 transitioning MUSH customers" would be treated differently from any other customer that moved off RPP, including other MUSH customers and non-MUSH customers.

With regard to practical factors, *ENWIN*'s billing system is not capable of prorating billing based on the date individual customers moved off of RPP. A rate rider oriented to any subset of non-RPP customers would require extensive billing system modifications and even then may still require manual intervention for thousands of bills every month.

Having regard to these important practical factors, *ENWIN* recommends that any separate 1588 – GA sub-account rate rider be applied to all non-RPP customers without regard for transition date. This approach is consistent with the application of other rate riders for other deferral and variance account dispositions. Those dispositions do not address class membership changes during the operation of the account.

5. Ref: 2010 IRM Deferral Variance Total Claim

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

Regulatory Assets – Final Continuity Schedule

	Account Number	Total Claim
Account Description		
LV Variance Account	1550	0
RSVA - Wholesale Market Service Charge	1580	(1,271,712)
RSVA - Retail Transmission Network Charge	1584	(1,136,327)
RSVA - Retail Transmission Connection Charge	1586	(372,641)
RSVA - Power (Excluding Global Adjustment)	1588	(1,387,335)
RSVA - Power (Global Adjustment Sub-account)		66,843
Recovery of Regulatory Asset Balances	1590	(449,300)
Disposition and recovery of Regulatory Balances Account	1595	0
Total		(4,550,472)

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

RESPONSE

Please see attached for copy of amended Deferral Variance Account Workform V4.

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

RESPONSE

An amended workform has been included to reflect revised balances for accounts 1580, 1584, 1586 and 1588, including sub-account Global Adjustment.

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

RESPONSE

Any variances between the final balance requested for disposition for 2008 and the amounts reported in the RRR filing are shown in Deferral Variance Account Workform V4. The reason for these variances are a result of *ENWIN*'s review of the Board's Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009, webinar and resulting questions and answers documentation. Those sources addressed the use of a consistent method of either the billed or accrual basis to be used throughout the life of the account. The amounts for 2008 only have been adjusted to reflect a consistent approach for reporting each quarterly and year end balance. All RSVA accounts were cleared on a final basis as at December 31, 2007 as part of *ENWIN*'s 2009 Cost of Service Application. The RRR filings will be updated to reflect the revised 2008 year end balances.

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

RESPONSE

ENWIN confirms that is has complied with and applied correctly the Board's accounting policy and procedures for calculation of the final disposition balance.

- e) Please confirm that ENWIN has used the simple interest calculation as required by the Board using the Boards prescribed interest rates. If ENWIN has used other calculations please explain where in the filing and why.

RESPONSE

ENWIN confirms that it has used the simple interest calculation methodology as required by the Board, using the Board's prescribed interest rates.

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

RESPONSE

ENWIN has complied with this requirement.

- g) Please provide an explanation as to why ENWIN has chosen a rate rider recovery period of one year.

RESPONSE

ENWIN has chosen a rate rider of one year to expedite the return of funds to customers as the amounts applied for disposition represent refunds to customers.

6. Harmonized Sales Tax

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

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

- a) Would ENWIN agree to capture in a variance account the reductions in OM&A and capital expenditures?

RESPONSE

ENWIN understands the proposition by Board Staff to mean that a variance account would be established to track the variances in actual rate base expenditures as compared to extrapolations of ENWIN's approved test year rate base. Presumably this would require a review of ENWIN's 2009 approved rate base to extract PST amounts embedded in projected expenses. This would be an extremely onerous undertaking, especially given that ENWIN reached a settlement that led to "basket" reductions in forecasted OM&A. It is also unclear what the basis would be for extrapolating future year expenditures based on 2009 approved