

Hydro Ottawa Limited
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September 14, 2011

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

Dear Ms. Walli,

Re: EB-2011-0054 - Hydro Ottawa Limited 2012 Cost of Service Rate Application

Further to the submission of September 8, 2011, please find enclosed Hydro Ottawa Limited's ("Hydro Ottawa") responses to the remaining interrogatories, updated models and Exhibits. Note that changes in the updated Exhibits have been highlighted in grey.

Hydro Ottawa wishes to point out a number of changes to the original application which have been incorporated in the updates and responses to the interrogatories:

1. The Customer Information System ("CIS") Project – As a result of an Executive meeting, it was determined that implementation of the new CIS project could not be completed by Q4 2012, as was originally planned, and will be delayed until Q3/Q4 2013. As a result, the cost of the CIS project has been removed from the 2012 rate base.
2. Suite Metering – Due to economic circumstances in Ottawa, the number of suite meters to be installed in 2011 will be fewer than originally forecast. Hydro Ottawa has updated the load forecasts for both 2011 and 2012 to reflect this adjustment.
3. Smart Meters ("SM") - In the Ontario Energy Board's (the "Board") Updated Chapter 2 of the Filing Requirements for Transmission and Distribution Applications (the "Filing Requirements"), issued on June 22, 2011, distributors scheduled to file 2012 cost of service applications were directed to apply for the disposition of SM costs and subsequent inclusion in rate base. As a result Hydro Ottawa has updated the requested clearance of accounts 1555 and 1565.
4. Deferral and Variance Accounts – In the Filing Requirements, the Board directed distributors to file for disposition of account 1592, Payment in Lieu of Taxes and Tax Variances for 2006 and Subsequent Years and sub-account 2010 Special Purpose Charge Assessment Variance on a final basis. Subsequently, we were directed to also file for disposition of account 1562, Deferred PILs. Hydro Ottawa has updated the application to include disposition of these three accounts.

5. Retail Transmission Service Rates ("RTSR") – In the Filing Requirements, distributors were directed to adjust their RTSRs based on a comparison of historical transmission costs adjusted for new Uniform Transmission Rates and revenues generated from existing RTSRs. Hydro Ottawa has updated the proposed RTSRs accordingly.
6. Lost Revenue Adjustment Mechanism ("LRAM") – Hydro Ottawa's requested LRAM has been updated to include 2010 Ontario Power Authority programs, as directed in the Filing Requirements.
7. Cost Allocation – Hydro Ottawa has updated the Cost Allocation Model as issued on August 5, 2011.

Hydro Ottawa is submitting to the Board two sets of hard copies of all the interrogatory responses and Exhibit Updates and will be forwarding hard copies to those intervenors who requested them.

Should you have any questions or concerns, please contact the undersigned at 613-738-5499 ext. 7499 or via email at janescott@hydroottawa.com.

Yours truly,

Original signed by Jane Scott

Jane Scott
Manager, Rates and Revenue
Hydro Ottawa Limited

cc: EB-2011-0054 Intervenors
Fred Cass, Lawyer (Aird & Berlis)
Violet Binette, Ontario Energy Board



1. GENERAL

Issue 1.1 - Has Hydro Ottawa responded appropriately to all relevant Board directions from previous proceedings?

Energy Probe Question #1 - Ref: Exhibit A1, Tab 2, Sch. 1, par. 3.0 (EP #1)

The evidence indicates that the application has been made in accordance with the Chapter 2 of the Filing Requirements for Electricity Distribution Companies Cost of Service Rate Applications dated June 28, 2010. Chapter 2 of the Filing Requirements was updated on June 22, 2011. Please provide updated or additional schedules and/or evidence to bring the application into accordance with the June 22, 2011 filing requirements.

Response

Hydro Ottawa Limited ("Hydro Ottawa") has updated the evidence to bring the application into accordance with the Ontario Energy Board's Chapter 2 of the Filing Requirements for Electricity Distribution Companies, issued June 22, 2011 (the "Updated Filing Requirements"). The following table provides the Section from the Updated Filing Requirements and either the update or a reference to the Exhibit where the update takes place.

Section	Update
2.3.2	Please see response to K1-2-3 (Energy Probe #3)
2.4.1	Attachment 1 is the Affidavit related to EB-2011-0054 which provides the requested information on the publication of the Application. The percentage of load that is supplied through a host distributor (Hydro One) is <1%. Accounting treatment has segregated all non-utility businesses from rate regulated activities
2.4.2	Exhibits A2-1-2, Attachment H (Updated) and J3-1-2, Attachment (AW) provide the updated Revenue Requirement Work Forms ("RRWF") for both CGAPP and IFRS, which has also provided in Excel format. The updated RRWF is based on the updated 2011 and 2012 capital.
2.5.1.5	Treatment of Stranded Assets related to Smart Meter Deployment – Hydro Ottawa has not recovered the total estimated NBV of the stranded meters through a separated rider. As part of the Settlement Agreement for EB-2007-0713, Hydro



	Ottawa has included stranded meters in rate base and accelerated the depreciation over 6 years. Appendix 2-R has been filed in Excel.
2.5.2.1	Appendix 2-A has been filed in Excel.
2.5.2.4	Please see response to K4-2-25 (VECC #39) regarding budget process. The 2011 and 2012 budgets have been guided by the principles used in the preparation of the respective Rate Applications. As documented with the 2011 Rate Application, the impact of HST implementation has been incorporated. For 2012 and going forward, the budget is based on the estimated cost of goods and services, comprehending the change in sales tax.
2.6.3	Appendix 2-C has been provided in Excel
2.7.1	Please see response to K1-2-1 (Board Staff #2)
2.7.2	Appendices 2-E, 2-F, 2-G, 2-H and 2-I have been filed in Excel.
2.7.2.2	Hydro Ottawa is proposing to expense all Regulatory Costs in the year they occur.
2.7.2.5	Please see response to K4-1-26 (EnviroCentre #8)
2.7.4	Appendix 2-K has been filed in Excel Most recent actuary reports filed with K11-1-13 (Board Staff #91) Basis for performance pay filed with K4-4-9 part E (Energy Probe #51)
2.7.5	Appendix 2-L has been filed in Excel
2.7.10	Please see Exhibit I1-1-1 (Updated) which now includes the 2010 OPA program results.
2.10.1	Please see the response to K7-1-6 (VECC #50c) Appendix 2-O has been provided in Excel
2.11.2	Please see response to K8-2-1 (Board Staff #61)
2.11.6	Appendix 2-S not completed. See Exhibit H3-1-1 for determination of LV Charges
2.11.7	Appendix 2-P has been filed in Excel
2.11.8	Appendix 2-U has been filed in Excel
2.11.9	Please see Exhibits H6-2-1 Attachment AP (Updated) and J3-1-4 Attachment AY (Updated)
2.11.10.1	Please see Exhibit J3-1-4 (Updated) for discussion of mitigation of bill increases.
2.12.1	Appendix 2-T has been filed in Excel
2.12.3	Please see Exhibit K9-1-3 (Board Staff #68)
2.12.5	Appendix 2-Q has been filed in Excel

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

AND IN THE MATTER OF an Application by Hydro Ottawa Limited for an Order or Orders approving or fixing just and reasonable rates for distribution service.

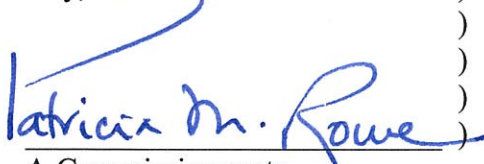
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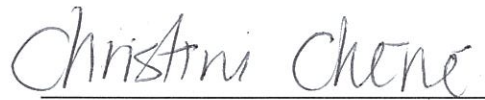
I, Christine Chéné, of the City of Ottawa in the Province of Ontario MAKE OATH AND SAY:

1. I am employed by the Applicant Hydro Ottawa Limited and occupy the position of Acting Supervisor of Communications and Public Affairs.
2. I have received a copy of the Letter of Direction issued by the Board on July 7, 2011 in this matter.
3. I have made inquiries with the Canadian Newspaper Association and hereby confirm on the basis of information received from that Association that the Ottawa Citizen is the English-language newspaper having the highest circulation in the City of Ottawa and that Le Droit is the French-language newspaper having the highest circulation in the City of Ottawa. Attached as Exhibit "A" to this my Affidavit is an extract from the *Circulation Data Report 2010* prepared by the Canadian Newspaper Association showing weekly and daily circulation levels of newspapers in Canada, including the Ottawa Citizen and its competitor the Ottawa Sun as well as the circulation levels of Le Droit.

4. I believe the newspaper circulation information received from the Canadian Newspaper Association is the best information available regarding newspaper circulation in the City of Ottawa.
5. Attached as Exhibit "B" to this my Affidavit is a copy of the Notice published in the Ottawa Citizen on Friday, July 15, 2011 and which appeared at page C4 of the newspaper on that date.
6. Attached as Exhibit "C" to this my Affidavit is a copy of the Notice published in Le Droit on Friday, July 15, 2011 and which appeared at page 9 of the newspaper on that date.
7. Hydro Ottawa Limited does not have any Embedded Distributors within its service area and is, therefore, not required to serve the Notice of Application on any Embedded Distributors.

SWORN BEFORE ME at the)
 City of Ottawa in the Province)
 Of Ontario this 22nd day of)
 July, 2011)


 Patricia M. Rowe)
 A Commissioner etc.


 Christine Chéné

NewspapersCanada

2010 DAILY NEWSPAPER PAID CIRCULATION LEVELS: By Province

ABC Papers only: 6-month ABC Fas Fax reports, ended March 31st & September 30th.

CCAB : 2010 year-end circulation reports

CMCA : 2010 year-end circulation reports



Newspaper	Province	Frequency	Owner	Audit Basis	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Red Deer Advocate	Alberta	M-Sa	Black Press	ABC	14,027	14,027	14,027	14,027	14,027	13,852	
Calgary Herald	Alberta	M-Su	Postmedia Network Inc.	ABC	133,435	133,435	133,435	133,435	133,435	126,380	120,610
The Edmonton Journal	Alberta	M-Su	Postmedia Network Inc.	ABC	108,156	108,156	108,156	108,156	108,156	109,985	105,383
Lethbridge Herald**	Alberta	M-Su	Glacier Cdn./Alta Newspaper Group	ABC	16,386	16,386	16,386	16,386	16,386	16,117	14,575
Medicine Hat News	Alberta	M-Sa	Glacier Cdn./Alta Newspaper Group	ABC	11,742	11,742	11,742	11,742	11,742	11,742	
Daily Herald-Tribune, Grande Prairie**	Alberta	M-F	Quebecor/Sun Media	ABC	5,631	5,631	5,631	5,631	5,631		
The Calgary Sun	Alberta	M-Su	Quebecor/Sun Media	CCAB	36,707	37,211	37,115	37,054	38,162	40,886	52,589
Fort McMurray Today**	Alberta	M-F	Quebecor/Sun Media	ABC	2,061	2,061	2,061	2,061	2,061		
The Edmonton Sun	Alberta	M-Su	Quebecor/Sun Media	CCAB	44,757	44,640	44,761	45,100	45,067	43,227	55,858
Nanaimo Daily News	B.C.	M-Sa	Postmedia Network Inc.	ABC	6,209	6,209	6,209	6,209	6,209	6,209	
Alberni Valley Times, Port Alberni	B.C.	M-F	Postmedia Network Inc.	ABC	4,104	4,104	4,104	4,104	4,104		
The Province, Vancouver	B.C.	Su-F	Postmedia Network Inc.	ABC	157,184	157,184	157,184	157,184	157,184		172,234
The Vancouver Sun	B.C.	M-Sa	Postmedia Network Inc.	ABC	173,837	173,837	173,837	173,837	173,837	202,844	
Times Colonist, Victoria*	B.C.	T-Su	Postmedia Network Inc.	ABC		63,759	63,759	63,759	63,759	60,869	60,350
Courier, Kelowna	B.C.	M-Su	Continental Newspapers Canada	ABC	13,605	13,605	13,605	13,605	13,605	13,797	13,131
Penticton Herald	B.C.	M-Su	Continental Newspapers Canada	ABC	7,014	7,014	7,014	7,014	7,014	6,980	6,439
Alaska Highway News, Fort St. John	B.C.	M-F	Glacier Media	P.S.	3,300	3,300	3,300	3,300	4,100		
The Kamloops Daily News	B.C.	M-Sa	Glacier Media	CMCA	12,627	12,627	12,627	12,627	12,627	12,627	
Daily News, Dawson Creek	B.C.	M-F	Glacier Media		2,200	2,200	2,200	2,200	2,200		
Cranbrook Daily Townsman	B.C.	M-F	Don Kendall	P.S.	3,280	3,280	3,280	3,280	3,480		
The Trail Times	B.C.	M-F	Black Press	P.S.	5,002	5,002	5,002	5,002	5,002		
The Daily Bulletin, Kimberley	B.C.	M-F	Don Kendall	P.S.	1,440	1,440	1,440	1,440	1,520		
Prince George Citizen**	B.C.	M-Sa	Glacier Media	ABC	12,161	12,161	12,161	12,161	12,930	12,930	
Brandon Sun	Manitoba	M-Su	F.P. Cdn. Np Ltd.	ABC	13,520	13,520	13,520	13,520	13,520	14,847	22,990
Winnipeg Free Press	Manitoba	M-Su	F.P. Cdn. Np Ltd.	ABC	119,478	119,478	119,478	119,478	119,478	161,538	132,205
Winnipeg Sun	Manitoba	M-Su	Quebecor/Sun Media	CCAB	24,863	24,944	25,014	25,346	26,461	25,986	29,697
The Daily Graphic, Portage la Prairie*	Manitoba	T-F	Quebecor/Sun Media	ABC	1,035	2,069	1,034	2,069	2,069		
New Brunswick Telegraph Journal	New Brunswick	M-Sa	Brunswick News Inc.	ABC	32,352	32,352	32,352	32,352	32,352	34,305	
The Daily Gleaner, Fredericton	New Brunswick	M-Sa	Brunswick News Inc.	ABC	20,424	20,424	20,424	20,424	20,424	20,922	

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
914,165	130,595	756,148	108,021	112,622	16,089	70,452
28,155	5,631	279,724	39,961	10,305	2,061	323,410
46,201	37,254	6,209	20,520	4,104	958,154	159,692
1,072,029	178,672	376,255	62,709	94,953	13,565	48,489
6,927	17,300	3,460	75,762	12,627	11,000	2,200
16,600	3,320	25,010	5,002	7,280	1,456	74,504
12,417	105,437	15,062	891,133	127,305	182,311	26,044
8,276	1,655	196,065	32,678	123,042	20,507	

This is Exhibit "A" referred to in the
affidavit of Christine Chéné
sworn before me, this 22nd
day of July 2011
Leticia M. Rowe
A COMMISSIONER FOR TAKING AFFIDAVITS

NewspapersCanada

2010 DAILY NEWSPAPER PAID CIRCULATION LEVELS: By Province

ABC Papers only: 6-month ABC Fas Fax reports, ended March 31st & September 30th.

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CMCA : 2010 year-end circulation reports



Newspaper	Province	Frequency	Owner	Audit Basis	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday		
Times & Transcript, Moncton	New Brunswick	M-Sa	Brunswick News Inc.	ABC	35,251	35,251	35,251	35,251	35,251	38,114		214,369	35,728
L'Acadie Nouvelle, Caraquet	New Brunswick	M-Sa	Independent	P.S.	20,178	20,178	20,178	20,178	20,178			100,890	20,178
The Telegram, St. John's (a)	Newfoundland	M-Su	Transcontinental Inc.	CCAB	18,731	18,717	18,921	19,152	26,640	36,715		138,876	19,839
The Western Star, Corner Brook	Newfoundland	M-Sa	Transcontinental Inc.	CCAB	5,727	5,860	5,836	5,929	6,065	6,725		36,142	6,024
Cape Breton Post, Sydney	Nova Scotia	M-Sa	Transcontinental Inc.	CCAB	20,471	20,433	20,419	20,491	20,640	21,473		123,927	20,655
The Daily News, Truro	Nova Scotia	M-Sa	Transcontinental Inc.	CCAB	5,328	5,410	5,417	5,425	5,684			27,264	5,453
The News, New Glasgow	Nova Scotia	M-Sa	Transcontinental Inc.	CCAB	5,849	5,897	5,856	5,802	5,996			29,400	5,880
Amherst Daily News	Nova Scotia	M-F	Transcontinental Inc.	CCAB	2,583	2,617	2,634	2,632	2,645			13,111	2,622
The Chronicle-Herald, Halifax	Nova Scotia	M-Su	Halifax Herald	ABC	107,857	107,857	107,857	107,857	107,857	111,427	94,054	744,766	106,395
The Globe and Mail	Ontario	M-Sa	CTVGlobalmedia Inc.	ABC	306,654	306,654	306,654	306,654	306,654	373,416		1,906,686	317,781
Ottawa Citizen	Ontario	M-Su	Postmedia Network Inc.	ABC	123,109	123,109	123,109	123,109	123,109	119,072	108,461	843,078	120,440
National Post	Ontario	M-Sa	Postmedia Network Inc.	ABC	161,340	161,340	161,340	161,340	161,340	142,798		949,498	158,250
The Windsor Star	Ontario	M-Sa	Postmedia Network Inc.	ABC	59,281	59,281	59,281	59,281	59,281	62,689		359,094	59,849
The Chronicle-Journal, Thunder Bay	Ontario	M-Su	Continental Newspapers Canada	ABC	24,813	24,813	24,813	24,813	24,813	25,324	22,077	171,466	24,495
Standard-Freeholder, Cornwall	Ontario	M-Sa	Osprey Media	CCAB	10,687	10,674	10,681	10,690	10,697	10,907		64,336	10,723
The Expositor, Brantford	Ontario	M-Sa	Osprey Media	CCAB	16,023	16,028	16,062	16,135	16,411	16,940		97,599	16,267
The Standard, St. Catharines	Ontario	M-Sa	Osprey Media	CCAB	19,107	19,111	19,209	19,360	18,269	21,269		116,325	19,388
The Tribune, Welland	Ontario	M-Sa	Osprey Media	CCAB	10,209	10,207	10,221	10,222	10,166	10,296		61,321	10,220
Niagara Falls Review	Ontario	M-Sa	Osprey Media	CCAB	10,690	10,684	10,704	10,657	10,556	10,749		64,040	10,673
The Barrie Examiner	Ontario	M-Sa	Osprey Media	CCAB	4,635	4,594	4,605	4,584	4,599	4,700		27,717	4,620
The Daily Press, Timmins	Ontario	M-Sa	Osprey Media	CCAB	6,597	6,611	6,108	6,829	7,016	6,714		39,875	6,646
The Packet & Times, Orillia	Ontario	M-Sa	Osprey Media	CCAB	5,318	5,329	5,333	5,238	5,464	5,407		32,089	5,348
NorthumberlandToday.com	Ontario	M-F	Osprey Media	CMCA	4,933	4,933	4,933		4,933			19,732	4,933
The Daily Observer, Pembroke	Ontario	M-Sa	Osprey Media	CCAB		3,599	4,430	4,327	4,363	4,772		21,491	3,582
The Chatham Daily News	Ontario	M-Sa	Osprey Media	CCAB		8,088	7,947	7,920	8,067	8,281		40,303	6,717
The Sudbury Star	Ontario	M-Sa	Osprey Media	CCAB	12,822	12,852	12,916	14,813	13,175	14,333		80,911	13,485
The Intelligencer, Belleville	Ontario	M-Sa	Osprey Media	CCAB	9,591	9,655	9,622	9,572	9,847	9,948		58,235	9,706
The Observer, Sarnia	Ontario	M-Sa	Osprey Media	CCAB	12,694	12,679	12,710	12,786	12,857	14,447		78,173	13,029
The Peterborough Examiner	Ontario	M-Sa	Osprey Media	CCAB	13,506	13,478	13,507	13,005	13,592	14,291		81,379	13,563
The Sun Times, Owen Sound	Ontario	M-Sa	Osprey Media	CCAB	11,997	12,264	12,274	12,529	13,229	12,737		75,030	12,505
The Kingston Whig-Standard	Ontario	M-Sa	Osprey Media	CCAB	20,303	20,317	20,379	20,265	20,192	23,888		125,344	20,891
The Sault Star, Sault Ste. Marie	Ontario	M-Sa	Osprey Media	CCAB	13,213	13,213	13,333	14,274	14,921	14,153		83,107	13,851
The North Bay Nugget	Ontario	M-Sa	Osprey Media	CCAB	11,254	11,307	11,330	11,548	12,235	12,395		70,069	11,678
Le Droit, Ottawa/Hull	Ontario	M-Sa	Power Corp. of Canada	ABC	36,698	36,698	36,698	36,698	36,698	38,422		221,912	36,985
The London Free Press	Ontario	M-Su	Quebecor/Sun Media	CCAB	67,498	67,498	67,498	67,498	67,498	79,407		416,897	59,557
The Sentinel-Review, Woodstock	Ontario	M-Sa	Quebecor/Sun Media		7,700	7,700	7,700	7,700	7,700	7,700		46,200	7,700
St. Thomas Times-Journal	Ontario	M-Sa	Quebecor/Sun Media	CCAB		4,224	4,067	4,179	4,203	4,069		20,742	3,457
Daily Miner and News, Kenora	Ontario	M-F	Quebecor/Sun Media	ABC	3,205	3,205	3,205	3,205	3,205			16,025	3,205
The Toronto Sun	Ontario	M-Su	Quebecor/Sun Media	CCAB	141,168	142,802	143,106	142,476	136,266	123,510	187,433	1,016,761	145,252
The Simcoe Reformer	Ontario	M-F	Quebecor/Sun Media	P.S.	5,600		5,600	5,600	5,600			22,600	5,650
The Beacon Herald, Stratford	Ontario	M-Sa	Quebecor/Sun Media	CCAB	7,817	7,804	7,824	7,818	7,902	8,158		47,323	7,887
The Brockville Recorder and Times	Ontario	M-Sa	Quebecor/Sun Media	CCAB		8,793	8,805	8,760	9,149	9,252		44,759	8,952
The Ottawa Sun	Ontario	M-Su	Quebecor/Sun Media	CCAB	39,122	39,365	39,593	39,389	39,006	30,593	34,745	261,813	37,402
The Spectator, Hamilton	Ontario	M-Sa	Torstar	CCAB	89,987	89,930	90,109	90,230	90,498	99,542		550,296	91,716
Guelph Mercury	Ontario	M-Sa	Torstar	CCAB	11,307	11,301	11,313	11,310	11,392	12,274		68,897	11,483

NewspapersCanada

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Toronto Star	Ontario	M-Su	Torstar	CCAB	268,101	261,847	264,002	265,920	270,756	417,809	295,589	2,044,024	292,003
Waterloo Region Record	Ontario	M-Sa	Torstar	CCAB	54,206	53,968	54,327	54,343	55,124	59,120		331,088	55,181
The Journal-Pioneer, Summerside	P.E.I.	M-Sa	Transcontinental Inc.	CCAB	7,258	7,771	7,785	7,887	8,025	8,014		46,740	7,790
The Guardian, Charlottetown	P.E.I.	M-Sa	Transcontinental Inc.	CCAB	17,092	17,336	17,370	17,073	17,585	19,187		105,643	17,607
The Gazette, Montreal	Québec	M-Su	Postmedia Network Inc.	ABC	155,063	155,063	155,063	155,063	155,063	166,297	153,041	1,094,653	156,379
The Record, Sherbrooke**	Québec	M-F	Glacier Cdn./Alta Newspaper Group	ABC	4,123	4,123	4,123	4,123	4,123			20,615	4,123
Le Devoir, Montréal	Québec	M-Sa	Independent	ABC	28,438	28,438	28,438	28,438	28,438	47,327		189,517	31,586
La Presse, Montréal	Québec	M-Su	Power Corp. of Canada	ABC	202,389	202,389	202,389	202,389	202,389	264,678		1,276,623	182,375
La Tribune, Sherbrooke	Québec	M-Sa	Power Corp. of Canada	ABC	32,551	32,551	32,551	32,551	32,551	35,316		198,071	33,012
Le Quotidien, Chicoutimi	Québec	M-Su	Power Corp. of Canada	ABC	26,913	26,913	26,913	26,913	26,913	28,084	36,007	198,656	28,379
Le Nouvelliste, Trois-Rivières	Québec	M-Sa	Power Corp. of Canada	ABC	43,745	43,745	43,745	43,745	43,745	46,514		265,239	44,207
La Voix de l'Est, Granby	Québec	M-Sa	Power Corp. of Canada	ABC	14,828	14,828	14,828	14,828	14,828	16,451		90,591	15,099
Le Soleil, Québec	Québec	M-Su	Power Corp. of Canada	ABC	76,336	76,336	76,336	76,336	76,336	102,089	81,270	565,039	80,720
Le Journal de Montréal	Québec	M-Su	Quebecor/Sun Media	CCAB	204,688	208,025	206,505	206,195	206,971	228,340	209,175	1,469,899	209,986
Le Journal de Québec	Québec	M-Su	Quebecor/Sun Media	CCAB	88,517	89,201	89,538	90,991	91,023	99,106	87,741	636,117	90,874
The Leader-Post, Regina	Saskatchewan	M-Sa	Postmedia Network Inc.	ABC	46,535	46,535	46,535	46,535	46,535	48,686		281,361	46,894
The StarPhoenix, Saskatoon	Saskatchewan	M-Sa	Postmedia Network Inc.	ABC	52,208	52,208	52,208	52,208	52,208	54,845		315,885	52,648
TheTimes-Herald, Moose Jaw	Saskatchewan	M-Sa	Transcontinental Inc.	P.S.	6,475	6,475	6,475	6,475	6,475	6,475		38,850	6,475
Prince Albert Daily Herald	Saskatchewan	M-Sa	Transcontinental Inc.	CCAB	5,378	5,385	5,393	5,481	5,717	5,842		33,196	5,533
The Whitehorse Star	Yukon	M-F	Independent	ABC	1,990	1,990	1,990	1,990	1,990			9,950	1,990
					3,824,224	3,909,285	3,916,760	3,919,518	3,939,396	4,157,130	2,095,654	25,761,967	3,963,427
					Totals							25,761,967	3,963,427

2010 Victoria Times Colonist reduced its publishing cycle to 6 days, Tues-Sunday (from 7 in 2009)

*Portage La Prairie: Mon-Thurs avg for March report; Mon-Tues & Thurs-Fri avg for Sept. Report.

Colour denotes that only one 6-month ABC Fas Fax was available for 2010:

**Medicine Hat News - March 6 month Fas Fax not available - Sept. Fas Fax used; Fort McMurray Today, Sept. 6 Month Fas Fax not available - March Fas Fax used;

Sherbrooke, The Record, March 6-month Fas Fax not available - Sept.Fas Fax used;

Grande Prairie Daily Tribune - March 6 month Fas Fax only - used for Sept. data; Prince George Citizen: Sept. 6 month fas fax not available - March Fas Fax used.

Kenora Daily Miner and News - 2009 ABC report used

Amherst Daily News, Truro Daily News, New Glasgow The News - 2009 CCAB report used

Peace River Block News, Dawson Creek - 2009 circulation data used

The Sentinel-Review, Woodstock - 2009 circulation data used



Ontario Energy Board

EB-2011-0054

NOTICE OF APPLICATION AND HEARING FOR AN ELECTRICITY DISTRIBUTION RATE CHANGE HYDRO OTTAWA LIMITED

Hydro Ottawa Limited ("Hydro Ottawa") has applied to the Ontario Energy Board (the "Board") for permission to increase its delivery charges beginning January 1, 2012. The application was filed on June 17, 2011 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15 (Schedule B).

Delivery charges are one of four regular items on residential and general service customers' electric bills and vary depending on the amount of electricity consumed. If the application is fully approved, the monthly bill for a residential customer who consumes 800 kWh per month will decrease by about \$0.05. The monthly bill for a General Service customer consuming 2,000 kWh per month and having a monthly demand of less than 50 kW would decrease by about \$0.43. The proposed changes to the Delivery charge are separate from other potential changes to the electricity bills.

For additional information on billing items visit <http://www.ontarioenergyboard.ca/OEB/Consumers/Electricity/Your+Electricity+Bill>.

The Board has assigned the application File No. EB-2011-0054. This application will proceed by way of a written or oral hearing, to be subsequently determined. The Board's decision on this application may have an effect on all of Hydro Ottawa's customers.

How to see Hydro Ottawa Limited's Application

A copy of the application and related documents may be viewed at the Board's office listed below or on the Board's website at: http://www.rds.ontarioenergyboard.ca/webdrawer/webdrawer.dll/webdrawer/search/rec?sm_ud10=EB-2011-0054&sort1=rs_date®istered&rows=200.

A copy can also be viewed at Hydro Ottawa's office at the address indicated below or may be on its website at <http://www.hydroottawa.com>.

How to Participate

You may participate in this proceeding by requesting either intervenor or observer status, or by submitting a letter of comment:

- Intervenor** participate actively in the proceeding (i.e., submit written questions, evidence, and arguments, and cross-examine witnesses at an oral hearing). Request intervenor status by sending a letter of intervention to the Board no later than **10 days** from the publication or service date of this notice. The letter of intervention must include:
 - A description of how you are, or may be, affected by the outcome of this proceeding;
 - If you represent a group, a description of the group and its membership; and
 - Whether you intend to seek an award of costs and the grounds for your cost award eligibility.
- Observers** do not participate actively in the proceeding but receive documents issued by the Board in the proceeding. (There is no fee for observers to receive documents issued by the Board.) Request observer status by sending a request to the Board no later than **10 days** from the publication or service date of this notice.
- Letters of Comment** are to be sent to the Board no later than **30 days** from the publication or service date of this notice. All letters of comment will be placed on the public record, subject to the privacy terms for personal information stated below. This means that the letters will be available for viewing at the Board's offices and will be placed on the Board's website.

YOUR PERSONAL INFORMATION IS TREATED DIFFERENTLY DEPENDING ON HOW YOU CHOOSE TO PARTICIPATE IN THE HEARING:

- Intervenor** – everything you file with the Board, including your name and contact information, will be placed on the public record (i.e., the public file and the Board's website).
- Letters of comment or observers** – the Board removes any personal (i.e., not business) contact information from the letter of comment or the request for observer status (i.e., address, fax number, phone number, and e-mail address of the individual), however, your name and the content of the letter of comment or of the request for observer status will become part of the public record.

Additional Provisions for Intervenor

If you already have a user ID, please submit your intervention request through the Board's web portal at <https://www.err.ontarioenergyboard.ca>. Additionally, two paper copies must be submitted to the address set out below.

If you do not have a user ID, visit the Board's website under e-Filing Services and complete a user ID/password request form. For instructions on how to submit documents and naming conventions please refer to the RESS Document Guidelines found at [http://www.ontarioenergyboard.ca/OEB/Industry/e-Filing Services](http://www.ontarioenergyboard.ca/OEB/Industry/e-Filing%20Services).

The Board also accepts interventions by e-mail, at the address below. Additionally, two paper copies must be submitted to the address set out below. Those who do not have internet access are required to submit their intervention request on a CD in PDF format, along with two paper copies.

Need more information?

For more information on how to participate please go to the Board's website at <http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Hearings/Participating+in+a+Hearing> or call the Board at 1-888-632-6273 (toll free).

How to Contact the Board or Hydro Ottawa Limited

Please reference Board file number EB-2011-0054 in the subject line of your e-mail or at the top of your letter. It is also important that you provide your name, postal address and telephone number and, if available, an e-mail address and fax number. All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

Ontario Energy Board

P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4
Attention: Board Secretary
Filings: <https://www.err.ontarioenergyboard.ca>
E-mail: boardsec@ontarioenergyboard.ca
Tel: 1-888-632-6273 (Toll free)
Fax: 416-440-7656

Hydro Ottawa Limited

3025 Albion Road North
P.O. Box 8700
Ottawa ON K1G 3S4
Attention: Mr. Patrick Hoey
E-mail: regulatoryaffairs@hydroottawa.com
Tel: (613) 738-5499 ext. 7472
Fax: (613) 738-5485

Counsel for the Applicant:

Mr. Frederick Cass
Aird & Berlis LLP
Brookfield Place
181 Bay Street, Suite 1800
P.O. Box 754
Toronto ON M5J 2T9
E-mail: fcass@airdberlis.com
Tel: (416) 865-7742
Fax: (416) 863-1515

IMPORTANT

IF YOU DO NOT REQUEST TO PARTICIPATE IN ACCORDANCE WITH THIS NOTICE, THE BOARD MAY PROCEED IN YOUR ABSENCE AND YOU WILL NOT BE ENTITLED TO ANY FURTHER NOTICE OF THESE PROCEEDINGS.

DATED at Toronto, July 7, 2011

ONTARIO ENERGY BOARD

Original signed by
Kirsten Walli
Board Secretary

This is Exhibit "B" referred to in the
 affidavit of Christine Chané
 sworn before me, this 20th day of July 2011.
 Latrice M. Kane
 A COMMISSIONER FOR TAKING AFFIDAVITS



Commission de l'énergie de l'Ontario

EB-2011-0054

AVIS DE REQUÊTE ET D'AUDIENCE CONCERNANT UNE MODIFICATION DU TARIF DE DISTRIBUTION DE L'ÉLECTRICITÉ D'HYDRO OTTAWA LIMITÉE

Hydro Ottawa limitée (« Hydro Ottawa ») a déposé une requête auprès de la Commission de l'énergie de l'Ontario (la « Commission ») pour obtenir la permission d'augmenter ses frais de livraison à compter du 1^{er} janvier 2012. La requête, présentée aux termes de l'article 78 de la Loi de 1998 sur la Commission de l'énergie de l'Ontario, c. 15, Annexe B, a été déposée le 17 juin 2011.

Les frais de livraison sont l'un des quatre articles qui figurent systématiquement sur les factures d'électricité des consommateurs résidentiels et des services généraux et qui varient en fonction de la quantité d'électricité consommée. Si la requête est autorisée dans son entier, la facture mensuelle des consommateurs résidentiels qui utilisent 800 kWh par mois sera réduite d'environ 0,05 \$. La facture mensuelle des consommateurs abonnés au service général qui utilisent 2 000 kWh par mois et dont la demande mensuelle est inférieure à 50 kW sera réduite d'environ 0,43 \$. Les changements proposés aux frais de livraison sont distincts des autres modifications potentielles apportées à la facture d'électricité.

Pour de plus amples renseignements sur les composantes de la facture, consultez :

http://www.ontarioenergyboard.ca/OEB/Consumers/Electricity/Your+Electricity+Bill/Your%20Electricity%20Bill_fr.

La Commission a assigné à cette requête le numéro EB-2011-0054. Cette requête sera traitée par voie d'audience écrite ou orale; le mode d'audience sera déterminé ultérieurement. La décision de la Commission concernant cette requête peut avoir un effet sur tous les consommateurs d'Hydro Ottawa.

Comment consulter la requête d'Hydro Ottawa limitée

Des exemplaires de la requête et des documents connexes sont disponibles pour consultation dans les bureaux de la Commission énumérés ci-dessous ou dans son site Web : http://www.ontarioenergyboard.ca/webdreader/webdreader.dll/webdreader/search/rec?sm_udf10=EB-2011-0054&sort1=rs_dateregistered&rows=200.

Un exemplaire peut également être consulté dans les bureaux d'Hydro Ottawa à l'adresse indiquée ci-dessous ou peut être affiché dans son site Web : <http://www.hydroottawa.com>.

Comment participer

Vous pouvez participer à la présente instance en déposant une demande de statut d'intervenant ou d'observateur ou en soumettant une lettre de commentaires :

- Les intervenants** participent activement à l'instance (c.-à-d. qu'ils présentent des questions écrites, des preuves et des arguments et contre-interrogent les témoins lors d'une audience orale). Les requêtes de statut d'intervenant doivent être présentées dans une lettre d'intervention, laquelle doit parvenir à la Commission au plus tard **10 jours** après la signification ou la publication du présent avis. La lettre d'intervention doit :
 - décrire la manière dont vous êtes ou pourriez être touché par l'issue de cette instance;
 - indiquer si vous représentez un groupe et, le cas échéant, décrire ce groupe et ses membres;
 - comprendre une déclaration précisant, le cas échéant, votre intention de réclamer des frais et les motifs établissant votre admissibilité aux frais.
- Les observateurs** ne participent pas activement à l'instance, mais reçoivent les documents publiés par la Commission durant l'instance. (Les observateurs peuvent recevoir sans frais les documents publiés par la Commission). Pour demander le statut d'observateur, veuillez faire parvenir une demande à la Commission au plus tard **10 jours** après la signification ou la publication du présent avis.
- Les lettres de commentaires** doivent être envoyées à la Commission au plus tard **30 jours** après la signification ou la publication du présent avis. Toutes les lettres de commentaires seront versées au dossier public, sous réserve des conditions relatives à la protection de la vie privée énoncées ci-dessous. Cela signifie que les lettres seront disponibles pour consultation aux bureaux de la Commission et dans son site Web.

VOS RENSEIGNEMENTS PERSONNELS SERONT TRAITÉS CONFORMÉMENT À VOTRE PARTICIPATION À L'AUDIENCE :

- À titre d'intervenant, tous les renseignements que vous déposez à la Commission seront versés au dossier public, notamment votre nom et vos coordonnées (c.-à-d. le dossier public et le site Web de la Commission).
- Lettre de commentaires ou à titre d'observateur, la Commission supprimera toutes les données personnelles (c.-à-d. celles qui ne correspondent pas à une entreprise) de la lettre de commentaires ou de la demande de statut d'observateur (soit l'adresse, le numéro de télécopieur, le numéro de téléphone et l'adresse de courriel de cette personne) toutefois, votre nom et le contenu de la lettre de commentaires ou de la demande de statut d'observateur feront partie du dossier public.

Dispositions supplémentaires relatives aux intervenants

Si vous avez déjà un identificateur d'utilisateur, veuillez présenter votre demande d'intervention dans le portail Web de la Commission : <https://www.ontarioenergyboard.ca>. De plus, deux exemplaires papier sont requis et doivent être envoyés aux adresses ci-dessous.

Si vous n'avez pas d'identificateur d'utilisateur, veuillez consulter la section Services de dépôt automatique dans le site Web de la Commission, et remplissez une demande de mot de passe. Pour obtenir des renseignements sur la manière de déposer des documents et la règle d'affectation des noms, veuillez consulter les directives RES5 dans la section e-Filing Services (en anglais seulement) du site <http://www.ontarioenergyboard.ca/OEB/Industry>.

La Commission accepte également les interventions par courriel, à l'adresse ci-dessous. De plus, deux exemplaires papier sont requis et doivent être envoyés aux adresses ci-dessous. Ceux qui n'ont pas d'accès à l'Internet doivent présenter leur demande d'intervention en format PDF sur un CD, ainsi que deux exemplaires sur papier.

Vous voulez de plus amples renseignements?

Pour obtenir de plus amples renseignements sur la façon de participer, veuillez visiter le site Web de la Commission : http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Hearings/Participating+in+a+Hearing/Participating%20in%20a%20Hearing_fr ou appeler la Commission 1 888 632-6273 (sans frais).

Pour communiquer avec la Commission ou avec Hydro Ottawa limitée

Veuillez indiquer le numéro de dossier EB-2011-0054 dans la ligne « objet » de votre courriel ou l'en-tête de votre lettre. Il est également important d'indiquer votre nom, votre adresse postale, votre numéro de téléphone et, le cas échéant, votre adresse électronique ainsi que votre numéro de télécopieur. Toutes les communications doivent être adressées au secrétaire de la Commission à l'adresse indiquée plus bas, et doivent être reçues au plus tard à 16 h 45 le jour exigé.

Commission de l'énergie de l'Ontario
C.P. 2319
27^e étage
2300, rue Yonge
Toronto (Ontario) M4P 1E4
À l'attention de : Secrétaire de la Commission
Dépôts : <https://www.ontarioenergyboard.ca>
Courriel : boardsec@ontarioenergyboard.ca
Tél. : 1 888 632-6273 (sans frais)
Télééc. : 416 440-7656

Hydro Ottawa limitée
3025, chemin Albion Nord
C.P. 8700
Ottawa (Ontario) K1G 3S4
À l'attention de : M. Patrick Hoey
Courriel : regulatoryaffairs@hydroottawa.com
Tél. : 613 738-5499, poste 7472
Télééc. : 613 738-5485

Conseiller juridique du requérant
M. Frederick Cass
Aird & Berlis LLP
Brookfield Place
181, rue Bay, bureau 1800
C.P. 754
Toronto (Ontario) M5J 2T9
Courriel : fcass@airdberlis.com
Tél. : 416 865-7742
Télééc. : 416 863-1515

IMPORTANT

SI VOUS NE DEMANDEZ PAS DE PARTICIPER CONFORMÉMENT AUX TERMES DU PRÉSENT AVIS, LA COMMISSION PEUT PROCÉDER EN VOTRE ABSENCE ET VOUS NE RECEVREZ AUCUN AUTRE AVIS CONCERNANT CETTE INSTANCE.

Fait à Toronto le 7 juillet 2011

COMMISSION DE L'ÉNERGIE DE L'ONTARIO

Original signé par
Kirsten Walli
Secrétaire de la Commission

This is Exhibit "C" referred to in the affidavit of Christine Chéné, sworn before me, this 22nd day of July, 2011.
 I attest to the truth of the foregoing.
 A COMMISSIONER FOR TAKING AFFIDAVITS



1 **1. GENERAL**

2
3 **Issue 1.1 - Has Hydro Ottawa responded appropriately to all relevant Board**
4 **directions from previous proceedings?**

5
6 CCC Question #1 - Ref: Exh A1

7 In its 2011 Application Hydro Ottawa was seeking approval of rates that represented an
8 increase over the its previously approved rates. The 2012 Application is now seeking a
9 rate decrease. Please explain, specifically what has changed between the two
10 Applications.

11
12
13 **Response**

14
15 In its 2011 application, Hydro Ottawa Limited was seeking approval for rates that
16 represented an increase over its previous approved rates. The updated 2012
17 application is also seeking a rate increase. The following table compares the 2011
18 request versus the 2012 Modified International Financial Reporting Standards ("MIFRS")
19 request as per the updated application. As a result of the increased amount to be
20 refunded to customers due to the updated clearance of the Deferral and Variance
21 accounts, offset by an increase in Retail Transmission Service Rates in the 2012
22 application, the bill impact for a typical Residential RPP customer goes from a bill
23 increase of 0.6% in the 2011 application to a bill increase of 0.48% in the 2012
24 application.



1 **Table 1 – Comparison of 2011 and 2012 Rate Applications**

	2011 Application \$000	2012 MIFRS Application \$000
Average Net Assets	\$537,412	\$563,132
Working Capital	94,168	107,432
Rate Base	631,580	670,564
Cost of Capital	7.02%	6.95%
OM&A	64,766	75,988
Amortization	47,450	39,405
PILs	9,555	6,312
Service Revenue Requirement	166,129	168,301
Revenue Offsets	(7,927)	(9,026)
Base Revenue Requirement	158,202	159,276
Deferral Accounts RPP	(12,030)	(20,308)
Impact Residential RPP – Total Bill	0.6%	0.48%

2



1 **1. GENERAL**

2
3 **Issue 1.1 - Has Hydro Ottawa responded appropriately to all relevant Board**
4 **directions from previous proceedings?**

5
6 CCC Question #3 - Ref: Ex. A2/T1/S3

7 The 2012 deficiency is \$11.317 million. Please provide a more detailed description of
8 the drivers of the deficiency.

9
10 **Response**

11
12 Please see Exhibit F1-1-1(Updated).



1 **1. GENERAL**

2
3 **Issue 1.1 - Has Hydro Ottawa responded appropriately to all relevant Board**
4 **directions from previous proceedings?**

5
6 VECC Question #1 - Ref: Exhibit H1, Tab 2, Schedule 1, page 5

7 Attachment AO only contains the proposed Standby rates for 2012. Please provide a
8 schedule that sets out the Standby rates for 2008 - 2011 that have only been approved
9 on an interim basis and for which Hydro Ottawa is seeking final approval.

10
11 **Response**

12
13 In light of the Ontario Energy Board's stated intention to conduct additional research and
14 consultation, Hydro Ottawa Limited ("Hydro Ottawa") is withdrawing the request that its
15 proposed Standby Rates be approved as final in 2012. Hydro Ottawa's Draft Tariff of
16 Rates and Charges has been updated accordingly. See the Attachment AX (Updated)
17 to Exhibit J3-1-3. Therefore a schedule that sets out the Standby rates for 2008-2011
18 that have only been approved on an interim basis and for which Hydro Ottawa is seeking
19 final approval, is not required.



1. GENERAL

Issue 1.2 - Are Hydro Ottawa's economic and business planning assumptions for 2012 appropriate?

Energy Probe Question #2 - Ref: Exhibit A1, Tab 2, Sch. 2, page 5

Please indicate how many months of actual information has been included for the bridge year forecasts in the current application.

Response

The bridge year contains no monthly actual information in the current application. It is comprised of 12 months of budget information. The first six months of bridge year actual OM&A is provided below along with six months of budget. Please see the responses to Exhibits K2-1-11, K2-1-13, K2-1-15 and K2-1-16 (SEC #6, 8, 10 and 11) for actual capital to June 2011..

	USofA	2011 YTD June Actual \$	2011 YTD June Budget \$	Variance
Operation		\$5,012,599	\$6,502,953	(\$1,490,354)
Load Dispatching	5010	1,619,285	1,822,937	(203,651)
Station Buildings and Fixtures	5012	197,628	345,685	(148,057)
Trans. Station Equip. – Labour	5014	29,939	70,812	(40,872)
Trans. Station Equip. - Expenses	5015	2,926	32,051	(29,125)
Distribution Station Equipment - Labour	5016	91,442	271,739	(180,297)
Distribution Station Equipment – Expenses	5017	1,525	102,347	(100,821)
Overhead Distribution Lines and Feeders – Labour	5020	254,494	175,708	78,787
Overhead Distribution Lines and Feeders – Expenses	5025	336,401	47,468	288,933



	USofA	2011 YTD June Actual \$	2011 YTD June Budget \$	Variance
Overhead Distribution Transformers – Operation	5035	3,845	18,710	(14,865)
Underground Distribution Lines – Labour	5040	272,756	268,495	4,261
Underground Distribution Lines – Expenses	5045	746,518	611,115	135,403
Underground Distribution Trans – Operation	5055	7,190	6,498	692
Meter Expense	5065	538,769	1,527,803	(989,034)
Miscellaneous Distribution Expense	5085	909,879	1,201,586	(291,707)
Maintenance		\$5,262,404	\$4,917,783	\$344,622
Maintenance of Transformer Stations Equipment	5112	114,585	88,126	26,459
Maintenance of Distribution Stations Equipment	5114	569,648	482,963	86,685
Maintenance of Poles, Towers a Fixtures	5120	188,131	137,254	50,877
Maintenance of Overhead Conductors and Devices	5125	437,488	421,353	16,134
Maintenance of Overhead Services	5130	164,984	307,145	(142,161)
Overhead Distribution Lines – Right of Way	5135	2,115,589	1,712,827	402,762
Maintenance of Underground Conduit	5145	95,623	5,100	90,523
Maintenance of Underground Conductors and Devices	5150	630,037	799,953	(169,916)
Maintenance of Underground Services	5155	122,647	181,241	(58,594)
Maintenance of Line Transformers	5160	257,520	365,301	(107,780)
Maintenance of Meters	5175	566,152	416,519	149,634
Billing and Collecting		\$5,344,001	\$5,858,902	(\$514,902)
Meter Reading Expense	5310	651,524	694,116	(42,592)
Customer Billing	5315	3,581,726	3,527,594	54,132
Collecting	5320	801,960	969,692	(167,732)
Collections Charges	5330	17	0	17



	USofA	2011 YTD June Actual \$	2011 YTD June Budget \$	Variance
Bad Debt Expenses	5335	308,773	667,500	(358,727)
Community Relations		\$2,484,385	\$2,905,332	(\$420,947)
Community Relations - Sundry	5410	2,423,606	2,831,832	(408,226)
Demonstration and Selling Expenses	5510	60,778	73,499	(12,721)
Administrative and General		\$12,615,242	\$11,484,174	\$1,131,068
Executive Salaries and Expenses	5605	1,147,389	1,211,613	(64,224)
Management Salaries and Expenses	5610	2,938,782	2,976,379	(37,597)
General Administrative Salaries and Expenses	5615	1,373,507	396,280	977,227
Office Supplies and Expenses	5620	1,441,958	1,432,058	9,900
Administrative Expense Transferred – Credit	5625	115,882	-209,524	325,406
Outside Services Employed	5630	526,517	536,786	(10,268)
Insurance Expenses	5635	316,646	316,644	2
Injuries and Damages	5640	378,500	387,697	(9,197)
Employee Pensions and Benefits	5645	369,237	350,000	19,237
Regulatory Expenses	5655	582,363	656,940	(74,577)
General Advertising Expenses	5660	0	0	0
Miscellaneous General Expenses	5665	945,620	1,107,096	(161,475)
Maintenance of General Plant	5675	2,391,934	2,237,205	154,730
Charitable Contributions	6205	86,907	85,000	1,907
SUB TOTAL		\$30,718,630	\$31,669,143	(\$950,513)
Taxes Other Than Income Taxes	6105	820,900	885,346	(64,446)
TOTAL		\$31,539,530	\$32,554,489	(\$1,014,959)



1 **1. GENERAL**

2
3 **Issue 1.2 - Are Hydro Ottawa's economic and business planning assumptions for**
4 **2012 appropriate?**

5
6 SEC Question #3 - Ref: Ex.A2/1/2/RRWF/p.7

7 Please explain why the distribution revenue differs between 'at current approved rates'
8 and 'at proposed rates'.
9

10 **Response**

11
12 Please see the Exhibit A2-1-1 Attachment H (Updated), where the distribution revenue at
13 current approved rates is equal to the distribution at proposed rates.



1 **1. GENERAL**

2
3 **Issue 1.2 - Are Hydro Ottawa's economic and business planning assumptions for**
4 **2012 appropriate?**

5
6 SEC Question #4 - Ref: Ex.A2/1/3/p.1

7 Please explain why the revenue deficiency shown in table 1 differs from the amount
8 shown on the Revenue Requirement Work Form.

9
10 **Response**

11
12 Please see Exhibit A2-1-3 (Updated) and Exhibit A2-1-2, Attachment H (Updated). The
13 revenue deficiency shown in Table 1 is the same as the amount shown on the Revenue
14 Requirement Work Form.



1 **1. GENERAL**

2
3 **Issue 1.4 - Is the proposal to align the rate year with Hydro Ottawa's fiscal year,**
4 **and for rates effective January 1, 2012 appropriate?**

5
6 Board Staff Question #5 - REF: Exh A1-2-2, p6

7 One of the issues raised in Appendix B of the Board's April 15, 2010 letter regarding
8 aligning rate year with fiscal year is whether there is "merit in considering the alignment
9 during a Cost of Service application but having the implementation of the alignment take
10 effect on January 1st of the following year as part of the distributor's first IRM-based
11 adjustment". Hydro Ottawa stated that it saw no reason to delay implementation. Further,
12 Hydro Ottawa commented that customers have previously benefitted from the lag
13 between rates increasing May 1 and costs being set on January 1 and that the utility had
14 been negatively affected by the lag. Please quantify the impact on consumers of the
15 current proposal to align the rate year with the fiscal year in 2012.

16
17 **Response**

18
19 While it is expected that the total amounts paid by customers would be higher in the
20 period January 1 to December 31, 2012 with a January 1 rate change instead of a May 1
21 rate change, the amounts charged to customers would still be just and reasonable
22 because the rates will be set to recover Hydro Ottawa Limited's costs for the same time
23 period.

24
25 Table 1 below shows the comparison between distribution revenue calculated at 2012
26 proposed distribution rates (based on MIFRS) and at the current 2011 distribution rates
27 (excluding rate riders) for the period from January to April 2012. The difference is
28 \$6.6M.



1

Table 1 – Distribution Revenue Comparison

	Jan	Feb	Mar	Apr	Total
Customer/Connection Numbers					
RESIDENTIAL	278,765	279,109	279,453	279,796	
GENERAL SERVICE <50KW	23,594	23,602	23,610	23,617	
GENERAL SERVICE 50-1000KW	3,299	3,302	3,305	3,308	
GENERAL SERVICE 1500-5000 KW	67	67	67	67	
LARGE USERS	12	12	12	12	
STREET LIGHTING	55,122	55,193	55,268	55,343	
UNMETERED SCATTERED LOADS	3,093	3,093	3,093	3,093	
SENTINEL LIGHTS	73	73	73	73	
STANDBY 1500-5000 KW	2	2	2	2	
kWh/kW Sales					
RESIDENTIAL	229,055,431	209,733,652	198,567,188	165,298,193	
GENERAL SERVICE <50KW	75,042,964	69,425,403	66,821,792	57,780,414	
GENERAL SERVICE 50-1000KW	626,924	621,384	646,704	620,803	
GENERAL SERVICE 1500-5000 KW	135,526	136,124	134,721	134,691	
LARGE USERS	92,664	88,217	91,031	89,469	
STREET LIGHTING	10,002	10,025	10,047	10,069	
UNMETERED SCATTERED LOADS	1,470,527	1,409,359	1,425,855	1,373,106	
SENTINEL LIGHTS	18	18	18	18	
STANDBY 1500-5000 KW	7,200	7,200	7,200	7,200	
Rates - Fixed Monthly Proposed 2012					
RESIDENTIAL	\$ 9.70	\$ 9.70	\$ 9.70	\$ 9.70	
GENERAL SERVICE <50KW	\$ 16.77	\$ 16.77	\$ 16.77	\$ 16.77	
GENERAL SERVICE 50-1000KW	\$ 285.48	\$ 285.48	\$ 285.48	\$ 285.48	
GENERAL SERVICE 1500-5000 KW	\$ 4,590.32	\$ 4,590.32	\$ 4,590.32	\$ 4,590.32	
LARGE USERS	\$ 16,670.88	\$ 16,670.88	\$ 16,670.88	\$ 16,670.88	
STREET LIGHTING	\$ 0.57	\$ 0.57	\$ 0.57	\$ 0.57	
UNMETERED SCATTERED LOADS	\$ 4.43	\$ 4.43	\$ 4.43	\$ 4.43	
SENTINEL LIGHTS	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	
STANDBY 1500-5000 KW	\$ 122.75	\$ 122.75	\$ 122.75	\$ 122.75	
Rates - Volumetric Charge Proposed 2012					
RESIDENTIAL	\$ 0.0235	\$ 0.0235	\$ 0.0235	\$ 0.0235	
GENERAL SERVICE <50KW	\$ 0.0210	\$ 0.0210	\$ 0.0210	\$ 0.0210	
GENERAL SERVICE 50-1000KW	\$ 3.4524	\$ 3.4524	\$ 3.4524	\$ 3.4524	
GENERAL SERVICE 1500-5000 KW	\$ 3.2972	\$ 3.2972	\$ 3.2972	\$ 3.2972	
LARGE USERS	\$ 3.1564	\$ 3.1564	\$ 3.1564	\$ 3.1564	
STREET LIGHTING	\$ 4.0146	\$ 4.0146	\$ 4.0146	\$ 4.0146	
UNMETERED SCATTERED LOADS	\$ 0.0219	\$ 0.0219	\$ 0.0219	\$ 0.0219	
SENTINEL LIGHTS	\$ 10.3030	\$ 10.3030	\$ 10.3030	\$ 10.3030	
STANDBY 1500-5000 KW	\$ 1.5028	\$ 1.5028	\$ 1.5028	\$ 1.5028	



Revenue Proposed 2011					
RESIDENTIAL	\$ 8,086,824	\$ 7,636,099	\$ 7,377,022	\$ 6,598,531	\$ 29,698,475
GENERAL SERVICE <50KW	\$ 1,971,581	\$ 1,853,740	\$ 1,799,192	\$ 1,609,451	\$ 7,233,964
GENERAL SERVICE 50-1000KW	\$ 3,106,274	\$ 3,087,981	\$ 3,176,196	\$ 3,087,547	\$ 12,457,998
GENERAL SERVICE 1500-5000 KW	\$ 754,545	\$ 756,702	\$ 752,259	\$ 752,344	\$ 3,015,850
LARGE USERS	\$ 492,537	\$ 478,499	\$ 487,382	\$ 482,450	\$ 1,940,867
STREET LIGHTING	\$ 71,574	\$ 71,704	\$ 71,837	\$ 71,969	\$ 287,084
UNMETERED SCATTERED LOADS	\$ 45,907	\$ 44,568	\$ 44,929	\$ 43,774	\$ 179,179
SENTINEL LIGHTS	\$ 386	\$ 386	\$ 386	\$ 386	\$ 1,544
STANDBY 1500-5000 KW	\$ 11,066	\$ 11,066	\$ 11,066	\$ 11,066	\$ 44,263
TOTAL	\$14,540,694	\$ 13,940,746	\$ 13,720,268	\$ 12,657,517	\$ 54,859,224
Rates - Fixed Monthly for 2011					
RESIDENTIAL	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52	
GENERAL SERVICE <50KW	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73	
GENERAL SERVICE 50-1000KW	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	
GENERAL SERVICE 1500-5000 KW	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	
LARGE USERS	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	
STREET LIGHTING	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	
UNMETERED SCATTERED LOADS	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03	
SENTINEL LIGHTS	\$ 1.89	\$ 1.89	\$ 1.89	\$ 1.89	
STANDBY 1500-5000 KW	\$ 107.83	\$ 107.83	\$ 107.83	\$ 107.83	
Rates - Volumetric Charge for 2011					
RESIDENTIAL	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	
GENERAL SERVICE <50KW	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	
GENERAL SERVICE 50-1000KW	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	
GENERAL SERVICE 1500-5000 KW	\$ 2.8962	\$ 2.8962	\$ 2.8962	\$ 2.8962	
LARGE USERS	\$ 2.7725	\$ 2.7725	\$ 2.7725	\$ 2.7725	
STREET LIGHTING	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501	
UNMETERED SCATTERED LOADS	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200	
SENTINEL LIGHTS	\$ 7.2434	\$ 7.2434	\$ 7.2434	\$ 7.2434	
STANDBY 1500-5000 KW	\$ 1.3200	\$ 1.3200	\$ 1.3200	\$ 1.3200	
Revenue at 2011 Rates					
RESIDENTIAL	\$ 7,116,526	\$ 6,719,496	\$ 6,491,279	\$ 5,805,536	\$ 26,132,837
GENERAL SERVICE <50KW	\$ 1,735,841	\$ 1,632,028	\$ 1,583,974	\$ 1,416,820	\$ 6,368,663
GENERAL SERVICE 50-1000KW	\$ 2,728,478	\$ 2,712,409	\$ 2,789,895	\$ 2,712,028	\$ 10,942,809
GENERAL SERVICE 1500-5000 KW	\$ 662,779	\$ 664,675	\$ 660,772	\$ 660,846	\$ 2,649,072
LARGE USERS	\$ 432,634	\$ 420,303	\$ 428,106	\$ 423,774	\$ 1,704,817
STREET LIGHTING	\$ 61,518	\$ 61,630	\$ 61,744	\$ 61,858	\$ 246,750
UNMETERED SCATTERED LOADS	\$ 41,876	\$ 40,653	\$ 40,983	\$ 39,928	\$ 163,440
SENTINEL LIGHTS	\$ 271	\$ 271	\$ 271	\$ 271	\$ 1,085
STANDBY 1500-5000 KW	\$ 9,720	\$ 9,720	\$ 9,720	\$ 9,720	\$ 38,879
TOTAL	\$12,789,642	\$12,261,186	\$12,066,743	\$11,130,781	\$ 48,248,352



1 **1. GENERAL**

2
3 **Issue 1.4 - Is the proposal to align the rate year with Hydro Ottawa's fiscal year,**
4 **and for rates effective January 1, 2012 appropriate?**

5
6 Board Staff Question #6 - Ref: Exh H6-2-1 and Exh J3-1-4

7 Due to rate adders and riders that continue until April 30, 2012, customers will see bill
8 impacts on January 1, 2012 and on May 1, 2012. Hydro Ottawa notes some issues with
9 the bill impact spreadsheet issued by the Board on June 28, 2010.

- 10 a) Please revise bill impacts using the format of Appendix 2-V issued by the Board on
11 June 22, 2011.
12 b) Please revise the summary tables in Exh H6 and Exh J3 to reflect total bill after HST,
13 and provide %change to two decimal places.

14
15 **Response**

16
17 a) Please see the updated Attachments AP and AV which provide Appendix 2-V
18 updated for both CGAAP and MIFRS. Note that the June 22, 2011 version issued by
19 the Ontario Energy Board still does not correct a number of errors, as follows:

- 20 • The Low Voltage ("LV") Rate Adder should not be included in Distribution. It
21 should be included with the Transmission rates in order to be included as part of
22 Delivery. In addition, the LV volume should be adjusted by the loss factor.
23 • The volume for the Debt Retirement Charge should not be adjusted by the loss
24 factor.
25 • There should be an input cell for kW's for those classes that use kW's for
26 distribution and transmission rates.

27
28 b) Please see the updated Exhibit J3-1-4.



1 **1. GENERAL**

2
3 **Issue 1.4 - Is the proposal to align the rate year with Hydro Ottawa's fiscal year,**
4 **and for rates effective January 1, 2012 appropriate?**

5
6 Energy Probe Question #4 – Ref: Exhibit A1, Tab 2, Sch. 2, page 4

7 Hydro Ottawa notes that customers will have rate riders and a rate adder carrying on to
8 April 30, 2012. Please provide the distribution and total bill impacts for each rate class of
9 the removal of these riders and adders effective May 1, 2012.

10
11 **Response**

12
13 Attachment 1 to Exhibit K1-4-4 (Energy Probe Question #4) provides the distribution and
14 total bill impacts for both the requested rates based on Modified International Financial
15 Reporting Standards effective January 1, 2012 and the removal of the rate riders and
16 rate adder May 1, 2012 for each rate class. The January 1, 2012 impacts are not the
17 same as those shown in Exhibit J3-1-4 Attachment AY (Updated), because the Ontario
18 Energy Board's spreadsheet does not allow for two tier pricing. This attachment uses an
19 annualized tier of 800 kWh.



Annualized Tiers/Current Commodity Prices

2011	Jan 1, 2012	May 1, 2012
800 \$0.068 \$0.079	800 \$0.068 \$0.079	800 \$0.068 \$0.079

Class	Charge Description		Current Rates	Monthly Bill rate		Revised Rates	Monthly Bill at new rates	Increase	Increase Jan 1, 2012	Revised Rates	Monthly Bill at new rates	Increase	Increase May 1, 2012
Residential 800 kWh RPP	Service Charge		\$8.54	\$8.54		\$9.70	\$9.70	\$1.74	6.6%	\$9.70	\$9.70	-\$1.28	-4.6%
	Smart Meter Adder		\$1.42	\$1.42		\$1.42	\$1.42						
	Rate Rider for Recovery of LPP		\$0.18	\$0.18		\$0.18	\$0.18						
	Distribution Charge	800	\$0.0207	\$16.56	800	\$0.0235	\$18.81			\$0.0235	\$18.81		
	Tax Refund Rider	800	-\$0.0004	-\$0.32	800	-\$0.0004	-\$0.32				\$0.00		
	LRAM/SSM Rider	800			800	\$0.0003	\$0.24			\$0.0003	\$0.24		
	RA Rider	800			800	-\$0.0024	-\$1.92			-\$0.0024	-\$1.92		
	Network Charge	828	\$0.0066	\$5.46	829	\$0.0067	\$5.55			\$0.0067	\$5.55		
	Connection Charge	828	\$0.0042	\$3.48	829	\$0.0042	\$3.48			\$0.0042	\$3.48		
	LV Services Charge	828	\$0.0002	\$0.17	829	\$0.00006	\$0.05			\$0.00006	\$0.05		
	Electricity Charge	828		\$56.57	829		\$56.66				\$56.66		
	Wholesale Market Charge	828	\$0.0065	\$5.63	829	\$0.0065	\$5.64			\$0.0065	\$5.64		
	Debt Retirement Charge	800	\$0.00694	\$5.55	800	\$0.00694	\$5.55			\$0.00694	\$5.55		
	Total Loss Factor		1.0344			1.0358				1.0358			
	Total without HST			\$103.24			\$105.05	\$1.81	1.8%		\$103.77	-\$1.28	-1.2%
Residential 800 kWh non RPP	Service Charge		\$8.54	\$8.54		\$9.70	\$9.70	\$3.74	14.2%	\$9.70	\$9.70	-\$1.28	-4.3%
	Smart Meter Adder		\$1.42	\$1.42		\$1.42	\$1.42						
	Rate Rider for Recovery of LPP		\$0.18	\$0.18		\$0.18	\$0.18						
	Distribution Charge	800	\$0.0207	\$16.56	800	\$0.0235	\$18.81			\$0.0235	\$18.81		
	Tax Refund Rider	800	-\$0.0004	-\$0.32	800	-\$0.0004	-\$0.32				\$0.00		
	LRAM/SSM Rider	800			800	\$0.0003	\$0.24			\$0.0003	\$0.24		
	RA Rider	800			800	-\$0.0024	-\$1.92			-\$0.0024	-\$1.92		
	Network Charge	828	\$0.0066	\$5.46	829	\$0.0067	\$5.55			\$0.0067	\$5.55		
	Connection Charge	828	\$0.0042	\$3.48	829	\$0.0042	\$3.48			\$0.0042	\$3.48		
	LV Services Charge	828	\$0.0002	\$0.17	829	\$0.00006	\$0.05			\$0.00006	\$0.05		
	Electricity Charge	828		\$56.57	829		\$56.66				\$56.66		
	GA Rider				800	\$0.0025	\$2.00			\$0.0025	\$2.00		
	Wholesale Market Charge	828	\$0.0065	\$5.38	829	\$0.0065	\$5.39			\$0.0065	\$5.39	\$0.00	
	Debt Retirement Charge	800	\$0.00694	\$5.55	800	\$0.00694	\$5.55			\$0.00694	\$5.55		
	Total Loss Factor		1.0344			1.0358				1.0380			
	Total without HST			\$102.99			\$106.80	\$3.81	3.7%		\$105.52	-\$1.28	-1.2%



2011

Jan 1, 2012

May 1, 2012

Class	Charge Description		Current Rates	Monthly Bill at Current rate		Revised Rates	Monthly Bill at new rates	Increase \$	Increase %	Revised Rates	Monthly Bill at new rates	Increase \$	Increase %
General Service > 50 kW < 1,500 kW	Service Charge		\$251.21	\$251.21		\$285.48	\$285.48	-\$324.23	-18.5%	\$285.48	\$285.48	\$19.55	1.4%
	Smart Meter Adder		\$1.42	\$1.42		\$1.42	\$1.42						
	Rate Rider for Recovery of LPP		\$5.68	\$5.68		\$5.68	\$5.68						
	Distribution Charge	500	\$3.0380	\$1,519.00	500	\$3.4524	\$1,726.20			\$3.4524	\$1,726.20		
	Tax Sharing Rider	500	-\$0.0533	-\$26.65	500	-\$0.0533	-\$26.65				\$0.00		
	RA Rider	500			500	-\$1.1509	-\$575.45			-\$1.1509	-\$575.45		
	LRAM	500			500	\$0.0195	\$9.75			\$0.0195	\$9.75		
	Network Charge	500	\$2.4768	\$1,238.40	500	\$2.5243	\$1,262.15			\$2.5243	\$1,262.15		
	Connection Charge	500	\$1.5797	\$789.85	500	\$1.5921	\$796.05			\$1.5921	\$796.05		
	LV Services Charge	500	\$0.0756	\$37.80	500	\$0.02354	\$11.77			\$0.0235	\$11.77		
	Electricity Charge	258,600	\$0.0680	\$17,584.80	258,950	\$0.0680	\$17,608.60			\$0.0680	\$17,608.60		
	Global Adjustment	258,600	\$0.00000	\$0.00	258,950	\$0.00000	\$0.00			\$0.0000	\$0.00		
	GA Rider	258,600			258,950		\$0.00				\$0.00		
	Wholesale Market Charge	258,600	\$0.0065	\$1,681.15	258,950	\$0.0065	\$1,683.43			\$0.0065	\$1,683.43		
	Debt Retirement Charge	250,000	\$0.00694	\$1,735.00	250,000	\$0.00694	\$1,735.00			\$0.00694	\$1,735.00		
	Total Loss Factor		1.0344			1.0358				1.0358			
	Total without HST			\$24,817.66			\$24,523.43	-\$294.24	-1.19%		\$24,542.98	\$19.55	0.1%
General Service > 1,500 kW < 5,000 kW	Service Charge		\$4,039.33	\$4,039.33		\$4,590.32	\$4,590.32	-\$2,757.56	-19.6%	\$4,590.32	\$4,590.32	\$143.73	1.3%
	Smart Meter Adder		\$1.42	\$1.42		\$1.42	\$1.42						
	Rate Rider for Recovery of LPP		\$73.25	\$73.25		\$73.25	\$73.25						
	Distribution Charge	3,500	\$2.9014	\$10,154.90	3,500	\$3.2972	\$11,540.20			\$3.2972	\$11,540.20		
	Tax Sharing Rider	3,500	-\$0.0624	-\$218.40	3,500	-\$0.0624	-\$218.40				\$0.00		
	RA Rider	3,500			3,500	-\$1.3606	-\$4,762.10			-\$1.3606	-\$4,762.10		
	LRAM				3,500	\$0.0195	\$68.25			\$0.0195	\$68.25		
	Network Charge	3,500	\$2.5718	\$9,001.30	3,500	\$2.6211	\$9,173.85			\$2.6211	\$9,173.85		
	Connection Charge	3,500	\$1.6881	\$5,908.35	3,500	\$1.7013	\$5,954.55			\$1.7013	\$5,954.55		
	LV Services Charge	3,500	\$0.0808	\$282.80	3,500	\$0.0252	\$88.11			\$0.0252	\$88.11		
	Electricity Charge	1,810,200	\$0.0680	\$123,093.60	1,812,650	\$0.0680	\$123,260.20			\$0.0680	\$123,260.20		
	Global Adjustment	1,810,200	\$0.00000	\$0.00	1,812,650		\$0.00				\$0.00		
	GA Rider				1,812,650	\$0.0024	\$4,350.36			\$0.0024	\$4,350.36		
	Wholesale Market Charge	1,810,200	\$0.0065	\$11,766.30	1,812,650	\$0.0065	\$11,782.23			\$0.0065	\$11,782.23		
	Debt Retirement Charge	1,750,000	\$0.00694	\$12,145.00	1,750,000	\$0.00694	\$12,145.00			\$0.00694	\$12,145.00		
	Total Loss Factor		1.0344			1.0358				1.0358			
	Total without HST			\$176,247.85			\$178,047.24	\$1,799.39	1.0%		\$178,190.97	\$143.73	0.1%
Large User > 5,000 kW	Service Charge		\$14,669.82	\$14,669.82		\$16,670.88	\$16,670.88	-\$7,654.94	-20.9%	\$16,670.88	\$16,670.88	\$216.90	0.7%
	Smart Meter Adder		\$1.42	\$1.42		\$1.42	\$1.42						
	Rate Rider for Recovery of LPP		\$212.88	\$212.88		\$212.88	\$212.88						
	Distribution Charge	8,000	\$2.7775	\$22,220.00	8,000	\$3.1564	\$25,251.20			\$3.1564	\$25,251.20		
	Tax Sharing Rider	8,000	-\$0.0539	-\$431.20	8,000	-\$0.0539	-\$431.20				\$0.00		
	RA Rider				8,000	-\$1.5859	-\$12,687.20			-\$1.5859	-\$12,687.20		
	LRAM				8,000	\$0.0195	\$156.00			\$0.0195	\$156.00		
	Network Charge	8,000	\$2.8509	\$22,807.20	8,000	\$2.9056	\$23,244.80			\$2.9056	\$23,244.80		
	Connection Charge	8,000	\$1.9011	\$15,208.80	8,000	\$1.9160	\$15,328.00			\$1.9160	\$15,328.00		
	LV Services Charge	8,000	\$0.0910	\$728.00	8,000	\$0.0283	\$226.64			\$0.0283	\$226.64		
	Electricity Charge	4,027,600	\$0.0680	\$273,876.80	4,027,600	\$0.0680	\$273,876.80			\$0.0680	\$273,876.80		
	Global Adjustment	4,027,600	\$0.00000	\$0.00	4,027,600	\$0.0000	\$0.00			\$0.0000	\$0.00		
	GA Rider				4,027,600	\$0.0024	\$9,666.24			\$0.0024	\$9,666.24		
	Wholesale Market Charge	4,027,600	\$0.0065	\$26,179.40	4,027,600	\$0.0065	\$26,179.40			\$0.0065	\$26,179.40		
	Debt Retirement Charge	4,000,000	\$0.00694	\$27,760.00	4,000,000	\$0.00694	\$27,760.00			\$0.00694	\$27,760.00		
	Total Loss Factor		1.0069			1.0069				1.0069			
	Total without HST			\$403,233.12			\$405,455.86	\$2,222.74	0.6%		\$405,672.76	\$216.90	0.1%



2011

Jan 1, 2012

May 1, 2012

Class	Charge Description		Current Rates	Monthly Bill at Current rate		Revised Rates	Monthly Bill at new rates	Increase \$	Increase %	Revised Rates	Monthly Bill at new rates	Increase \$	Increase %
Streetlighting	Service Charge	4	\$0.49	\$1.96	4	\$0.57	\$2.28	\$0.13	3.6%	\$0.57	\$2.28	\$0.00	-0.1%
	Rate Rider for Recovery of LPP	4	\$0.01	\$0.04	4	\$0.01	\$0.04						
	Distribution Charge	0.49	\$3.4563	\$1.69	0	\$4.0146	\$1.97			\$4.0146	\$1.97		
	Tax Sharing Rider	0.49	-\$0.0735	-\$0.04	0	-\$0.0735	-\$0.04				\$0.00		
	RA Rider				0	-\$0.9425	-\$0.46			-\$0.9425	-\$0.46		
	Network Charge	0.49	\$1.8284	\$0.90	0	\$1.8635	\$0.91			\$1.8635	\$0.91		
	Connection Charge	0.49	\$1.1735	\$0.58	0	\$1.1827	\$0.58			\$1.1827	\$0.58		
	LV Services Charge	0.49	\$0.0561	\$0.03	0	\$0.01749	\$0.01			\$0.01749	\$0.01		
	Electricity Charge	166	\$0.0680	\$11.25	166	\$0.0680	\$11.27			\$0.0680	\$11.27		
	Global Adjustment	166	\$0.0000	\$0.00	166	\$0.0024	\$0.40			\$0.0024	\$0.40		
	GA Rider						\$0.00			\$0.0000	\$0.00		
	Wholesale Market Charge	166	\$0.0065	\$1.08	166	\$0.0065	\$1.08			\$0.0065	\$1.08		
	Debt Retirement Charge	160	\$0.00694	\$1.11	160	\$0.00694	\$1.11			\$0.00694	\$1.11		
	Total Loss Factor		1.0344			1.0358				1.0358			
	Total without HST			\$18.60			\$19.15	\$0.55	3.0%		\$19.14	\$0.00	0.0%



Annualized Tiers/Current Commodity Prices

	2011			Jan 1, 2012				May 1, 2012			
	800	\$0.068	\$0.079	800	\$0.068	\$0.079		800	\$0.068	\$0.079	

Class	Charge Description		Current Rates	Monthly Bill rate		Revised Rates	Monthly Bill at new rates	Increase	Increase Jan 1, 2012	Revised Rates	Monthly Bill at new rates	Increase	Increase May 1, 2012
UMSL	Service Charge	1	\$4.04	\$4.04		\$4.43	\$4.43	\$0.25	3.6%	\$4.43	\$4.43	-\$0.06	-0.9%
	Rate Rider for Recovery of LPP		\$0.11	\$0.11		\$0.11	\$0.11						
	Distribution Charge	150	\$0.0200	\$3.00	150	\$0.0219	\$3.29			\$0.0219	\$3.29		
	Tax Refund Rider	150	-\$0.0003	-\$0.05	150	-\$0.0003	-\$0.05				\$0.00		
	LRAM/SSM Rider	150			150		\$0.00			\$0.0000	\$0.00		
	RA Rider	150			150	-\$0.0028	-\$0.42			-\$0.0028	-\$0.42		
					155		\$0.00				\$0.00		
	Network Charge	155	\$0.0060	\$0.93	155	\$0.0061	\$0.95			\$0.0061	\$0.95		
	Connection Charge	155	\$0.0039	\$0.61	155	\$0.0039	\$0.61			\$0.0039	\$0.61		
	LV Services Charge	155	\$0.0002	\$0.03	155	\$0.00006	\$0.01			\$0.00006	\$0.01		
	Electricity Charge	155		\$10.55	155		\$10.57				\$10.57		
	Wholesale Market Charge	155	\$0.0065	\$1.26	155	\$0.0065	\$1.26			\$0.0065	\$1.26		
	Debt Retirement Charge	150	\$0.00694	\$1.04	150	\$0.00694	\$1.04			\$0.00694	\$1.04		
	Total Loss Factor		1.0344			1.0358				1.0358			
	Total without HST			\$21.52			\$21.79	\$0.27	1.2%		\$21.72	-\$0.07	-0.3%



1 **1. GENERAL**

2
3 **Issue 1.4 - Is the proposal to align the rate year with Hydro Ottawa's fiscal year,**
4 **and for rates effective January 1, 2012 appropriate?**

5
6 CCC Question #7

7 What would be the amount of revenue foregone if 2012 rates were effective May 1, 2012
8 rather than January 1, 2012?

9
10 **Response**

11
12 Please see the response to K1-4-2 (Board Staff #5).



2. RATE BASE

Issue 2.1 - Is the proposed rate base for the test year appropriate?

Energy Probe Question #8 - Ref: Exhibit B1, Tab 1, Sch. 1, Tables 2 through 6

- a) Please explain why the Amortization figures shown in Tables 5 and 6 are forecast to grow at a significantly slower rate in the bridge and test years than they did in 2008 through 2010.
- b) How many months of actual data are included in the figures for the bridge year shown in Table 5?
- c) Please update Table 5 to reflect actual data to the current time and forecasts for the remainder of the year for capital expenditures (net of contributed capital), amortization and CIP projections.

Response

- a) In 2011 significant assets with 25 year expected life became fully depreciated which has resulted in lower growth in amortization forecast in 2011 and 2012. This has only been partially offset by expenditures in these years. Please refer to Exhibit B2-1-1 (Updated) Tables 3 and 4.
- b) The bridge year in the June 17 submission was based on budgeted information for 2011. As noted in part (c), Table 5 has been updated to reflect 6 months of actual and a revised forecast for the remainder of 2011.
- c) Please see the Exhibit B1-1-1(Updated) which has been revised to include actual data to June 30, 2011, forecasts for the remainder of the year and the adjusted budget for 2012.



2. RATE BASE

Issue 2.1 - Is the proposed rate base for the test year appropriate?

SEC Question #6 - Ref: Ex.B5/1/1/.p3

For table 2, please provide 2011 planned budget and 2011 year-to-date actuals.

Response

Capital Program	2006 \$000	2007 \$000	2008 \$000	2009 \$000	2010 \$000	2011 YTD ² \$000	2011 Budget \$000
Distribution Asset	\$17,773	\$13,559	\$9,951	\$12,184	\$9,878	\$7,226	\$17,851
Distribution Enhancement	7,988	11,936	5,142	4,079	3,943	2,333	8,043
Facility Programs - Stations	1,984	2,857	2,345	693	614	179	699
Stations Asset	2,394	6,745	7,750	5,909	5,976	776	5,600
Stations Capacity	1,637	3,910	7,305	13,592	18,727	6,166	16,548
Stations Enhancement	2,519	1,646	1,140	1,818	1,987	558	1,493
System Ops. Automation	1,336	800	890	476	304	156	949
Miscellaneous ¹	(934)	(376)	263	(376)	(535)	261	1,009
TOTAL	\$34,697	\$41,077	\$34,786	\$38,375	\$40,888	\$17,655	\$52,192

Many of the capital projects require equipment to be ordered in the first half of each year, as a result the second half of each year contains a larger amount of expenditures related to equipment progress payments as well as final payments. Another factor which impacts the timing of expenditures is contract payments. As projects are completed in the second half of the year, many final payments are made once the work has been accepted. Thus the current year to date expenditures is less than 50% as expected.

¹ Negative expenditures related to burden true up.

² Year to date as of June 30, 2011



2. RATE BASE

Issue 2.1 - Is the proposed rate base for the test year appropriate?

SEC Question #8 - Ref: Ex.B5/1/1/p.10

For table 3, please provide 2011 planned budget and 2011 year-to-date actuals.

Response

Budget Program	2006 \$000	2007 \$000	2008 \$000	2009 \$000	2010 \$000	2011 YTD ¹ \$000	2011 Budget \$000
Cable Replacement EOL	\$2,770	\$3,854	\$2,332	\$3,110	\$1,961	\$38	\$2,746
Distribution Transformer Replacement	2,750	2,338	1,110	2,655	552	742	1,635
Distribution Minor Enhancements	4,257	4,316	2,246	882	562	278	538
Insulator Replacement Program	1,230	499	916	340	288	318	450
Pole Replacement	5,828	3,413	1,643	2,702	2,153	2,153	6,678
Plant Failure Capital	3,757	2,467	2,961	2,743	2,869	2,721	2,458
System Voltage Conversion	405	3,949	194	507	873	483	1,249
Stations Relay Replacement	123	1,325	443	9	484	22	34
Stations Switchgear Replacement	1,196	4,509	6,007	2,809	2,879	474	2,392
Stations Transformer Replacement	562	456	374	1,824	2,067	27	2,652
Switchgear New and Rehab	519	31	459	101	830	250	1,402
System Reliability	1,021	737	338	7	27	5	453

Many of the Stations capital projects require equipment to be ordered in the first half of each year, as a result the second half of each year contains a larger amount of expenditures related to equipment progress payments as well as final payments. Projects such as Cable Replacement and Pole Replacement ramp up in the last half of the year. Another factor which impacts the timing of expenditures is contract payments. As projects are completed in the second half of the year, many final payments are made

¹ Year to date as of June 30, 2011



- 1 once the work has been accepted. Thus the current year to date expenditures is less
- 2 than 50% as expected.
- 3
- 4 There were two large storms in the first half of 2011 resulting in higher than expected
- 5 expenditures in the plant failure project as seen above.



2. RATE BASE

Issue 2.1 - Is the proposed rate base for the test year appropriate?

VECC Question #7 - Ref: Exhibit B1, Tab 1, Schedule 1, pages 1-11

- a) As shown in Tables 1 through 5 the growth in average net asset balance as between 2008 Board approved (470,102) and 2012 forecast (571,534) is 21.6%. During the same period Hydro Ottawa's customer growth, actual and forecast is 6.4%, and its throughput/energy sales are expected to decline (Reference C1, Tab1, Schedule 2, and Tables 1 & 2). Please explain the reasons for the growth in assets given these apparent slower growth in customers, energy sales or reliability indices.
- b) Please provide a table which allocates for each of the 5 years the growth in assets attributable to: 1.Maintenance; 2. Customer growth; 3. Throughput; growth/decline; 4.green energy plan; and 5. New initiatives/legislated changes etc (please provide an explanation).

Response

- a) & b) This is an extremely difficult question to respond to as Hydro Ottawa Limited ("Hydro Ottawa") does not maintain fixed assets by program/project. As explained in our Application we budget capital expenditures by program/project, but keep amortization, construction work in progress ("CIP") and capitalization by asset component (mapped to the appropriate USoA account). In order to respond to this question, it is necessary to remove the impact of CIP, amortization, deletions and capital contributions. Then, as has already been done in Exhibits B5-1-1 to B6-5-2, the changes in gross capital expenditures can be explained in the major categories requested in the interrogatory. Note that we have associated 'Maintenance' with 'Sustainment' and 'Customer growth' and 'Throughput' with 'Demand'. There is no Green Energy Plan capital included in any of the years.



1 Based on the updated application, the growth in average net asset balance between
2 2008 Board Approved \$470M and 2012 forecast \$563M is 19.8%; 18.5% when
3 compared to 2008 Actual. Over the same period, gross capital expenditures have
4 increased by 34.1% from 2008 Board Approved and 31% from 2008 Actual.

5
6 As can be seen in the table below gross capital expenditures for demand (even with
7 Smart Meters included) has decreased 3.1% compared to 2008 Board Approved and
8 20.6% when compared to 2008 Actual. This is in keeping with the observed slower
9 growth in customers and energy sales. The increase in General Plant Initiatives can
10 be seen to be primarily due to the increase investment in buildings and facilities, the
11 planned expenditures on CIS and new initiatives such as the Environmental
12 Sustainability Strategy. The need for the increase expenditures in Sustainment
13 have been well documented in Exhibits B5-1-1, B5-2-1, B5-5-1 (Updated) and B6-1-
14 1.



	2008 Board Approved \$M	2008 Actual \$M	2009 Actual \$M	2010 Actual \$M	2011 Updated Budget \$M	2012 Updated Budget \$M	2012 Budget to 2008 Board Approved	2012 Budget to 2008 Actual
Average Net Asset Balance	470	475	492	507	533	563	19.8%	18.5%
Gross Capital Expenditures = A+B+C	82	84	82	85	100	110	34.1%	31.0%
Sustainment (Capital)	38	35	38	41	52	54	44.3%	56.5%
Demand (Customer Growth) (includes Smart Meters)	34	41	36	35	31	33	-3.1%	-20.6%
General Plant Initiatives								
Buildings - Facilities			2		2	5		273.2%
CIS Enhancements	3	1	1	1	5	9	221.8%	1177.4%
ERP/JDE Project			1	3	0	0		
Environmental Sustainability Strategy					1	1		
Information Services and Technology				1	4	2		
Miscellaneous General Plant	7	6	4	3	5	6	-25.4%	-5.9%



2. RATE BASE

Issue 2.1 - Is the proposed rate base for the test year appropriate?

VECC Question #23 - Ref: Exhibit B5, Tab 3, Schedule 1, page 18 / Exhibit D1, Tab 1, Schedule 2, page 10

- a) Table 4 of Exhibit D , Tab 1, page 10 shows the number of customers increasing from 291,639 to 311,918. Of this increase, by year, how many of the customer increase is attributable to “suite metering” (Table 7 at Exhibit C1, Tab 1, Schedule 1, page 8 shows the forecast for suite metering for only 2011 and 2012).
- b) In respect to smart metering, please explain the difference between “conventional [smart] meter bases on individual units and “suite metering”.
- c) Since suite meters apparently compete with third party providers. If that is true does Hydro Ottawa account for this activity differently than conventional smart meters?

Response

- a) Please see C1-1-1 (Updated) which shows the number of customers increasing from 291,639 in 2008 to a forecast of 310,111 in 2012. The following numbers are attributable to suite metering.

Year	# Suite Meters included in Customer #s
2008	0
2009	0
2010	172 (new installations)
2011	500 (retrofit)
2012	500 (retrofit)

- b) Conventional smart metering in a multi unit building requires a standard meter base for each unit. In order to accommodate these meter bases, a large dedicated room is required. In contrast, suite metering does not require standard meter bases. Current transformers are installed on the wires feeding each unit and are connected back to a suite metering panel, which utilizes a lot less space than the meter bases.



- 1 c) Although suite meters may compete with third party providers, there is no difference
- 2 in how Hydro Ottawa Limited will account for this activity in 2012, compared to
- 3 conventional smart meters.



2. RATE BASE

Issue 2.2 - Is the working capital allowance for the test year appropriate?

CCC Question #14 - Ref: Ex. B5/T1/S1/p. 1

Please restate Table 1 (Total Capital Expenditures) to include 2008 Board approved numbers, as well as 2011 and 2012.

Response

Please see following page.



1

Table 1 (Total Capital Expenditures)²

Board Groupings	2006 \$000	2007 \$000	2008 Approved \$000	2008 \$000	2009 \$000	2009 YE Adjust \$000¹	2009 Restated \$000	2010 \$000	2011 Budget \$000	2012 Budget \$000
Land & Buildings	\$1,994	\$3,264	\$3,504	\$2,340	\$5,726	\$0	\$5,726	\$3,958	\$3,987	\$11,622
TS Primary Above 50 kV	4,669	9,357	13,479	8,836	10,071	1,517	11,588	12,017	9,504	3,024
DS	2,370	3,576	4,422	7,403	6,444	3,616	10,060	9,626	11,487	15,628
Poles and Wires	31,276	32,311	24,264	24,414	25,405	0	25,405	29,859	35,293	38,965
Transformers	11,303	11,303	6,807	7,479	8,431	0	8,431	6,323	8,480	9,051
Services and Meters	24,901	20,986	18,066	23,788	16,100	(5,133)	10,967	11,998	15,286	11,310
General Plant	2,708	2,031	2,103	1,673	1,366	0	1,366	347	1,678	759
Equipment	5,366	4,339	3,002	3,015	2,243	0	2,243	2,479	3,895	3,643
IT Assets	8,391	9,390	5,060	4,382	4,827	0	4,827	7,201	18,471	13,901
Other Distribution Assets	2,359	510	1,089	1,041	979	0	979	618	2,062	1,896
Gross TOTAL	\$95,337	\$97,067	\$81,796	\$84,370	\$81,592	\$0	\$81,592	\$84,426	\$110,143	\$109,799
Contributed Capital	(20,029)	(25,320)	(\$15,345)	(21,237)	(20,911)	0	(20,911)	(20,944)	(\$17,695)	(\$19,223)
Net TOTAL	\$75,308	\$71,747	\$66,451	\$63,133	\$60,681	\$0	\$60,681	\$63,481	\$92,448	\$90,576

¹ Adjustments related to moving Wholesale meters from Metering to Station USoAs.

² Includes all Smart Meter expenditures.



2. RATE BASE

Issue 2.2 - Is the working capital allowance for the test year appropriate?

CCC Question #15 - Ref: Ex. B5/T1/S2

Please restate Table 1 to include 2008 Board approved numbers, as well as 2011 and 2012.

Response

Please see following page.



1

Table 1 (Total Capital Expenditures)²

2

Board Groupings	2008 Approved \$000	2008 \$000	2009 \$000	2009 YE Adjust \$000¹	2009 Restated \$000	2010 \$000	2011 Budget \$000	2012 Budget \$000
Land & Buildings	\$3,504	\$2,340	\$5,726	\$0	\$5,726	\$3,958	\$3,987	\$11,622
TS Primary Above 50 kV	13,479	8,836	10,071	1,517	11,588	12,017	9,504	3,024
DS	4,422	7,403	6,444	3,616	10,060	9,626	11,487	15,628
Poles and Wires	24,264	24,414	25,405	0	25,405	29,859	35,293	38,965
Transformers	6,807	7,479	8,431	0	8,431	6,323	8,480	9,051
Services and Meters	18,066	23,788	16,100	(5,133)	10,967	11,998	12,406	11,310
General Plant	2,103	1,673	1,366	0	1,366	347	1,678	759
Equipment	3,002	3,015	2,243	0	2,243	2,479	3,895	3,643
IT Assets	5,060	4,382	4,827	0	4,827	7,201	11,077	13,901
Other Distribution Assets	1,089	1,041	979	0	979	618	2,062	1,896
Gross TOTAL	\$81,796	\$84,370	\$81,592	\$0	\$81,592	\$84,426	\$99,869	\$109,799
Contributed Capital	(\$15,345)	(21,237)	(20,911)	0	(20,911)	(20,944)	(\$17,695)	(\$19,223)
Net TOTAL	\$66,451	\$63,133	\$60,681	\$0	\$60,681	\$63,481	\$82,174	\$90,576

¹ Adjustments related to moving Wholesale meters from Metering to Station USoAs.

² Includes all Smart Meter expenditures.



1 **3. LOAD FORECAST AND OPERATING REVENUE**

2
3 **Issue 3.1 - Is the load forecast methodology including weather normalization**
4 **appropriate?**

5
6 Board Staff Question 27 - Ref: Exh C1-1-1

7 On p10, it states, "Table 9 provides the weather normal and forecasted Sales in MWh by
8 Class including the CDM adjustment."

9
10 Please provide Table 9 again but exclude the CDM adjustment and the Suite Metering
11 adjustment. Please recalculate the "% Growth".

12
13 **Response**

14
15 The following Table 1 updates Table 9 from Exhibit C1-1-1 by excluding the
16 Conservation and Demand Management and Suite Metering adjustments.



1
2

Table 1 – Weather Normal/Forecast Sales (MWh) by Class nonadjusted

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	StLgt	USL	Total	% Growth
2010	2,286,858	731,073	1,620,276	1,072,569	343,838	834,778	690,075	43,815	17,420	7,640,700	0.83%
2011	2,274,465	766,682	1,656,238	1,020,387	347,511	831,101	663,932	40,798	17,392	7,618,507	(0.29%)
2011 without Suite Meters and CDM adjustments	2,286,381	772,865	1,669,594	1,035,043	350,314	837,804	669,287	41,127	17,533	7,679,948	0.5%
2012	2,267,544	760,702	1,644,428	1,019,287	343,940	827,861	665,596	40,737	17,184	7,587,280	(0.41%)
2012 without Suite Meters and CDM adjustments	2,297,816	777,019	1,679,702	1,059,519	351,317	845,619	679,874	41,611	17,553	7,750,030	0.9%

3



1 **3. LOAD FORECAST AND OPERATING REVENUE**

2
3 **Issue 3.2 - Are the proposed customers/connections and load forecasts (both kWh**
4 **and kW) for the test year appropriate?**

5
6 VECC Question #29 - Ref: Exhibit C1, Tab 1, Schedule 1, page 12

- 7 a) Please explain why the number of suite metering conversions is projected to decline
8 from 2,310 in 2011 to 500 in 2012.
- 9 b) Are the 2,310 and 500 customer conversions the number that are forecast to occur in
10 2010 and 2011 respectively?
- 11 c) If yes, was the adjustment made for 2012 - 500 or 2,810 (i.e., 2,310 plus 500)? If the
12 former, please explain.

13
14 **Response**

- 15
16 a) Please see Exhibit C1-1-1 (Updated) for the revised forecast of suite metering
17 conversions in 2011 of 500.
- 18
19 b) No, the 2,310 and 500 customer conversions were forecast to occur in 2011 and
20 2012 respectively.
- 21
22 c) The adjustment made for 2012 was 2,810 by year end, as the 500 in 2012 were
23 phased in over the year.



3. LOAD FORECAST AND OPERATING REVENUE

Issue 3.4 - Is the proposed forecast of test year throughput revenue appropriate?

VECC Question #33 - Ref: Exhibit C1, Tab 1, Schedule 1, page 16 /Exhibit C1, Tab 1, Schedule 2, page 2 and Attachment Y /Exhibit F1, Tab 1, Schedule 1, page 2

- a) Please explain why the TOC is added to the Base Revenue Requirement when determining the Revenue Deficiency (per Exhibit C1, Tab 1, Schedule 1, page 16).
- b) Please provide a schedule that sets out the derivation (including volumes and rates), by customer class, of the \$146.865 M for revenue at existing rates shown in Exhibit F1 and in Appendix H.
- c) Please reconcile the reported values for 2012 revenues at existing rates:
 - \$146.865 M (Exhibit F1, Tab 1, Schedule 1, page 2)
 - \$143.367 M (Attachment H, Tab 5, Under Initial Application-Proposed Rates column)
 - \$141.588 M (Exhibit H1, Tab 2, Schedule 1, page 2)
 - \$141.580 (Exhibit H1, Tab 2, Schedule 1, Attachment AL, page 29)
- d) Do the revenues reported in Schedule 2 and Attachment Y reflect the transformer ownership discount that certain customers receive?

Response

- a) Please see Exhibit F1-1-1 (Updated), in which the Transformer Ownership Credit ("TOC") is not added to the Base Revenue Requirement when determining the revenue deficiency.
- b) Please see Exhibit H1-2-1, Attachment AL (Updated), Tab '2012 Load at 2011 Rates' which shows the updated calculation of the revenue at existing rates of \$141,223k.
- c) Please see the following table:



Reported 2012 revenues at existing rates \$k	Reference	Explanation
\$140,051	F1-1-1 (Updated) page 2	Does not include TOC
\$141,223	A2-1-2 Attachment H (Updated)	Includes TOC
\$141,223	H1-2-1 (Updated) page 2	Includes TOC
\$141,223	H2-3-1 Attachment AL (Updated) Tab '2012 Load at 2012 Rates'	Included TOC

- 1
- 2 d) The revenues reported in Schedule 2 and Attachment Y reflect the collection of the
- 3 revenue from all customers required to pay the transformer ownership discount,
- 4 however they do not reflect the payment of the credit.



1 **3. LOAD FORECAST AND OPERATING REVENUE**

2
3 **Issue 3.5 - Is the test year forecast of other revenue appropriate?**

4
5 Energy Probe Question #32 - Ref: Exhibit C2, Tab 1, Sch. 1, Attachment Z

6 Please provide the most recent year-to-date actual figures for each of the accounts
7 shown in the table in Attachment Z. Please also provide the corresponding year-to-date
8 actual figures for the same period in 2010.

9
10 **Response**

11
12 Attachment 1 to this Exhibit provides June 30 year-to-date ("YTD") figures for the Other
13 Revenue accounts presented in Exhibit C2-1-1, Attachment Z, for the years 2010 and
14 2011.



Other Operating Revenue

Uniform System of Accounts	Description	2010 Actual June 30 YTD	2010 Actual	2011 Actual June 30 YTD	2011 Budget June 30 YTD	2011 Budget
4080	Standard Supply Administration Charge	(396,801)	(811,377)	(401,537)	(402,424)	(807,545)
4082	Retail Services Revenue	(157,278)	(306,702)	(141,212)	(165,500)	(331,000)
4084	Service Transaction Requests	(8,022)	(14,249)	(3,719)	(5,200)	(10,400)
4225	Late Payment Charges	(611,276)	(1,191,448)	(463,419)	(650,000)	(1,300,000)
4235	Specific Service Charges	(1,653,175)	(3,757,746)	(1,627,673)	(1,806,464)	(3,647,036)
4315	Revenues from Electric Plant Leased to Others					
	Duct and Property Rental	(410,232)	(820,464)	(686,612)	(682,929)	(1,357,799)
		(410,232)	(820,464)	(686,612)	(682,929)	(1,357,799)
4325/4330	(Revenues)/Expenses from Merch, Jobbing..					
	Work for Others Net Revenue	201,068	198,925	117,728	(2,591)	(21,048)
	Water Heater Billing Services	(70,211)	(178,881)	(73,888)	(86,699)	(173,521)
	Service Level Agreements - Energy	(123,426)	(223,243)	(131,915)	(147,283)	(285,745)
	Service Level Agreements - Hydro Ottawa Holding	(334,520)	(694,377)	(357,177)	(398,068)	(796,137)
		(327,089)	(897,576)	(445,252)	(634,641)	(1,276,451)
4355/4360	Net (Gain)/Loss on Disposal of Property	(8,490)	10,269	(8,852)	(12,500)	(25,000)
4405	Interest and Dividend Income					
	Interest Income					
	Interest Income Intercompany	(29,124)	(143,228)	(89,841)	(47,724)	96,509
		(29,124)	(143,228)	(89,841)	(47,724)	(96,509)
	Total Other Income and Deductions	(774,935)	(1,850,999)	(1,230,557)	(1,377,794)	(2,755,759)
	Total Other Operating Income	(3,601,487)	(7,932,521)	(3,868,117)	(4,407,382)	(8,851,740)



1 **4. OPERATING COSTS**

2
3 **Issue 4.1 - Is the overall OM&A forecast for the test year appropriate?**

4
5 CCC Question #24 - Ref: Ex. D1/T1/S1

6 Please provide a detailed description of Hydro Ottawa's Suite Metering program and its
7 impact on the 2012 revenue requirement.

8
9 **Response**

10
11 Since 2010, Hydro Ottawa Limited ("Hydro Ottawa") has continued to pursue Suite
12 Metering in the residential space as an alternative to conventional metering.

13
14 Historically, Hydro Ottawa has required the installation of standard 'glass' type electricity
15 meters through the use of meter centers in multi-residential units to measure electricity
16 usage of individual suites. However, there has been a trend in technologies that use less
17 space than the standard meter installations.

18
19 Hydro Ottawa will provide Multiple Customer Metering System equipment for only
20 residential suites within a rental or condominium property having a minimum of 25
21 residential units within a single, vertically arranged building that is three story or higher.

22
23 Hydro Ottawa's present standards support the use of this technology in the new or
24 retrofit market. Although there has been success in the deployment of this technology in
25 new construction and two small retrofit pilots, the take up in the retrofit of existing bulk
26 metered buildings has been elusive. With persistent customer engagement it is
27 anticipated that there will be success in this space yet history teaches that we should not
28 overstate the progress that will be made in 2011.



1 To date Hydro Ottawa has installed 172 suite meters in new construction. The updated
2 forecast of suite meters to be installed in 2011 is 82 new construction and 500 retrofit
3 and the budget for 2012 is 200 suite meters in new construction and 500 retrofit.

4
5 The impact of suite metering on the MIFRS 2012 revenue requirement is based on the
6 updated forecast of 2011 capital additions of \$418,529 and the 2012 budget of \$423,423
7 and is calculated in the following table.

	2011 \$	2011 \$	2012 \$	Revenue Requirement \$
Gross Assets	\$85,216	\$503,745	\$927,168	
Accumulated Depreciation	1,704	19,632	47,697	
Net Assets	83,512	484,113	879,471	
Average Net Assets			681,792	
Return @ 6.95%				\$47,385
Depreciation Expense				47,697
PILS @ 26.12%				9,497
Total				\$104,579



4. OPERATING COSTS

Issue 4.6 – Is the test year forecast of PILs appropriate?

Board Staff Question #48 - Ref: Exh J3-1-1, Attachment AU

- a) Please provide a signed copy of 2010 federal and Ontario tax returns, with supporting schedules, as filed with the Canada Revenue Agency (CRA) (for taxes) or the Ontario Ministry of Finance (for PILs). As noted in Exh A1-2-2, the tax return is available by no later than June 30.
- b) Please compare the following schedules presented in Attachment AU with the information filed in 2010 tax returns and outline any differences:
- Sheet C: Schedule 8 and 10 UCC and CEC - historical 2010
- Sheet F: Historical Year Adjusted Taxable Income – 2010

Response

- a) Please see Exhibit K4-6-1 Attachment 1 for a signed copy of the 2010 tax return.
- b) Sheet “C” of Exhibit J3-1-1, Attachment AU (Schedule 8 and 10 UCC and CEC – Historical 2010) shows a UCC ending balance (before deducting non distribution assets) of \$576,253,433 while the final Schedule 8 of the 2010 tax return filed shows an ending UCC balance of \$574,917,034, a difference of \$1,336,399. This difference is due to moving \$1,843,309 of 2010 computer equipment additions from class 50 to class 52. Class 52 includes computer equipment additions for eligible computer equipment purchases made between after January 29, 2009 and before February 1, 2011, does not have a half year rule, and has a CCA rate of 100%. Class 50 has a half year rule with a CCA rate of 55%. The change of UCC class from 50 to 52 increased the CCA deduction by \$1,336,399 for 2010 resulting in a lower UCC ending balance of \$574,917,034 in the final 2010 tax return filed.
- Exhibits D6-1-1 Attachment AD – PILS Model (Updated) and J3-1-1 Attachment AU



– PILS Model (Updated) utilize the new 2012 Test Year Income Tax/PILs Work form of which Tab C has been updated to reflect this change for the 2010 historical year.

There is no difference in the ending 2010 CEC balance on Exhibit J3-1-1, Attachment AU and the ending CEC balance of Schedule 10 in the final 2010 tax return filed.

Differences between Sheet F of Exhibit J3-1-1, Attachment AU and final 2010 tax return filed are outlined as below:

Description	As per Exhibit J3-1-1, Attachment AU	As per 2010 final tax return	Difference
Taxable Income	\$41,929,244	\$40,602,698	(\$1,326,546)
Apprentice & Co-op Tax Credits Add back	\$215,403	\$213,933	(\$1,470)
Non Deductible Meals & Entertainment Add back	\$78,405	\$72,274	(\$6,131)
Capital Tax Add back (Expensed vs. Actual)	NIL	\$17,454	\$ 17,454
CCA deduction	\$43,125,579	\$44,461,978	(\$1,336,399)

These changes have also been reflected in Exhibit D6-1-1 Attachment AD – PILS Model (Updated) and J3-1-1 Attachment AU – PILS Model (Updated).

Canada Revenue
AgencyAgence du revenu
du Canada**T2 CORPORATION INCOME TAX RETURN****200****PIL FILING**

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, paragraphs, and subparagraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see www.cra.gc.ca or Guide T4012, *T2 Corporation – Income Tax Guide*.

055 Do not use this area**Identification****Business Number (BN)** **001** 86339 1363 RC0001**Corporation's name****002** Hydro Ottawa Limited**Address of head office**

Has this address changed since the last time you filed your T2 return? **010** 1 Yes ☐ 2 No ☒

(If yes, complete lines 011 to 018.)

011 3025 Albion Road North**012** P.O. Box 8700

City

Province, territory, or state

015 Ottawa**016** ON

Country (other than Canada)

Postal code/Zip code

017**018** K1G 3S4**Mailing address** (if different from head office address)

Has this address changed since the last time you filed your T2 return? **020** 1 Yes ☐ 2 No ☒

(If yes, complete lines 021 to 028.)

021 c/o**022**

City

Province, territory, or state

025 Ottawa**026** ON

Country (other than Canada)

Postal code/Zip code

027**028** K1G 3S4**Location of books and records**

Has the location of books and records changed since the last time you filed your T2 return? **030** 1 Yes ☐ 2 No ☒

(If yes, complete lines 031 to 038.)

031 3025 Albion Road North**032** P.O. Box 8700

City

Province, territory, or state

035 Ottawa**036** ON

Country (other than Canada)

Postal code/Zip code

037**038** K1G 3S4**040 Type of corporation at the end of the tax year**

- | | |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 1 <input checked="" type="checkbox"/> Canadian-controlled private corporation (CCPC) | 4 <input type="checkbox"/> Corporation controlled by a public corporation |
| 2 <input type="checkbox"/> Other private corporation | 5 <input type="checkbox"/> Other corporation (specify, below) |
| 3 <input type="checkbox"/> Public corporation | |

If the type of corporation changed during the tax year, provide the effective date of the change. **043**

YYYY MM DD

To which tax year does this return apply?

Tax year start

060 2010-01-01

YYYY MM DD

Tax year-end

061 2010-12-31

YYYY MM DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? **063** 1 Yes ☐ 2 No ☒

If yes, provide the date control was acquired **065**

YYYY MM DD

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? **066** 1 Yes ☐ 2 No ☒

Is the corporation a professional corporation that is a member of a partnership? **067** 1 Yes ☐ 2 No ☒

Is this the first year of filing after:

Incorporation? **070** 1 Yes ☐ 2 No ☒Amalgamation? **071** 1 Yes ☐ 2 No ☒

If yes, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? **072** 1 Yes ☐ 2 No ☒

If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? **076** 1 Yes ☐ 2 No ☒

Is this the final return up to dissolution? **078** 1 Yes ☐ 2 No ☒

If an election was made under section 261, state the functional currency used **079**

Is the corporation a resident of Canada?

080 1 Yes ☒ 2 No ☐ If no, give the country of residence on line 081 and complete and attach Schedule 97.

081

Is the non-resident corporation claiming an exemption under an income tax treaty? **082** 1 Yes ☐ 2 No ☒

If yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

- 085**
- | | |
|---|----------------------------------------------|
| 1 | Exempt under paragraph 149(1)(e) or (l) |
| 2 | Exempt under paragraph 149(1)(j) |
| 3 | Exempt under paragraph 149(1)(t) |
| 4 | Exempt under other paragraphs of section 149 |

Do not use this area**091****092****093****094****095****096**

Attachments**Financial statement information:** Use GIFI schedules 100, 125, and 141.**Schedules** – Answer the following questions. For each **Yes** response, **attach** to the T2 return the schedule that applies.

	Yes	Schedule
Is the corporation related to any other corporations?	150 X	9
Is the corporation an associated CCPC?	160 X	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161	49
Does the corporation have any non-resident shareholders?	151	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165 X	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168	22
Did the corporation have any foreign affiliates during the year?	169	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the <i>federal Income Tax Regulations</i> ?	170	29
Has the corporation had any non-arm's length transactions with a non-resident?	171	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173 X	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172	
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201 X	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	202 X	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203 X	3
Is the corporation claiming any type of losses?	204	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205 X	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206 X	6
Does the corporation (or its associated corporations) claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) does the corporation have aggregate investment income at line 440?	207 X	7
Does the corporation have any property that is eligible for capital cost allowance?	208 X	8
Does the corporation have any property that is eligible capital property?	210 X	10
Does the corporation have any resource-related deductions?	212	12
Is the corporation claiming deductible reserves?	213 X	13
Is the corporation claiming a patronage dividend deduction?	216	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217	17
Is the corporation an investment corporation or a mutual fund corporation?	218	18
Is the corporation carrying on business in Canada as a non-resident corporation?	220	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221	21
Does the corporation have any Canadian manufacturing and processing profits?	227	27
Is the corporation claiming an investment tax credit?	231 X	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	233 X	
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	234 X	
Is the corporation claiming a surtax credit?	237	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238	38
Is the corporation claiming a Part I tax credit?	242	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250	39
Is the corporation claiming a Canadian film or video production tax credit refund?	253	T1131
Is the corporation claiming a film or video production services tax credit refund?	254	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255	92

Attachments – continued from page 2

	Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256	T1134-A
Did the corporation have any controlled foreign affiliates?	258	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259	T1135
Did the corporation transfer or loan property to a non-resident trust?	260	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	X 55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	X 53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	54

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes	2 No	X
Is the corporation inactive?	280	1 Yes	2 No	X
Has the major business activity changed since the last return was filed? (enter yes for first-time filers)	281	1 Yes	2 No	X
What is the corporation's major business activity? (only complete if yes was entered at line 281)	282			
If the major business activity involves the resale of goods, show whether it is wholesale or retail	283	1 Wholesale	2 Retail	
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284	DIST. OF ELECTRICITY	285	100.000 %
	286		287	%
	288		289	%
Did the corporation immigrate to Canada during the tax year?	291	1 Yes	2 No	X
Did the corporation emigrate from Canada during the tax year?	292	1 Yes	2 No	X
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes	2 No	
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	294			
		YYYY	MM	DD
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	1 Yes	2 No	

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL	300	40,667,822	A
Deduct: Charitable donations from Schedule 2	311	65,124	
Gifts to Canada, a province, or a territory from Schedule 2	312		
Cultural gifts from Schedule 2	313		
Ecological gifts from Schedule 2	314		
Gifts of medicine from Schedule 2	315		
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320		
Part VI.1 tax deduction*	325		
Non-capital losses of previous tax years from Schedule 4	331		
Net capital losses of previous tax years from Schedule 4	332		
Restricted farm losses of previous tax years from Schedule 4	333		
Farm losses of previous tax years from Schedule 4	334		
Limited partnership losses of previous tax years from Schedule 4	335		
Taxable capital gains or taxable dividends allocated from a central credit union	340		
Prospector's and grubstaker's shares	350		
Subtotal		65,124	B
Subtotal (amount A minus amount B) (if negative, enter "0")		40,602,698	C
Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355		D
Taxable income (amount C plus amount D)	360	40,602,698	
Exempt under paragraph 149(1)(t)	370		
Net income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)		40,602,698	Z

* This amount is equal to 3.2 times the Part VI.1 tax payable at line 724.

Small business deduction**Canadian-controlled private corporations (CCPCs) throughout the tax year**

Income from active business carried on in Canada from Schedule 7	400	39,408,540	A
Less: Taxable income from line 360, minus 10/3 of the amount on line 632*, minus 1/(0.38 - X**) 3,57143			
Equals the amount on line 636***, and minus any amount that, because of federal law, is exempt from Part I tax	405	40,602,698	B

Calculation of the business limit:

For all CCPCs, calculate the amount at line 4 below.

400,000	x	Number of days in the tax year before 2009	=	.....	1
		Number of days in the tax year	365		
500,000	x	Number of days in the tax year after 2008	365	=	..... 500,000
		Number of days in the tax year	365		
Add amounts at lines 1 and 2				500,000	4

Business limit (see notes 1 and 2 below) 410 500,000 C

- Notes:**
1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.
 2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C	500,000	x	415 ****	1,391,923	D	=	.....	61,863,244	E
				11,250					
Reduced business limit (amount C minus amount E) (if negative, enter "0")				425	F				

Small business deduction

Amount A, B, C, or F, whichever is the least	x	17 %	=	.....	430	G
Enter amount G on line 1.						

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** General rate reduction percentage for the tax year. It has to be pro-rated.

Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

Large corporations

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **prior year** minus \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **current year** minus \$10,000,000) x 0.225%
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

General tax reduction for Canadian-controlled private corporations**Canadian-controlled private corporations throughout the tax year**

Taxable income from line 360						40,602,698	A
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27					B		
Amount QQ from Part 13 of Schedule 27					C		
Amount used to calculate the credit union deduction from Schedule 17					D		
Amount from line 400, 405, 410, or 425, whichever is the least					E		
Aggregate investment income from line 440*				1,259,282	F		
Total of amounts B to F				1,259,282		1,259,282	G
Amount A minus amount G (if negative, enter "0")						39,343,416	H

Amount H	39,343,416	x	Number of days in the tax year after December 31, 2007, and before January 1, 2009	x	8.5 %	=	I
			Number of days in the tax year	365			
Amount H	39,343,416	x	Number of days in the tax year after December 31, 2008, and before January 1, 2010	x	9 %	=	J
			Number of days in the tax year	365			
Amount H	39,343,416	x	Number of days in the tax year after December 31, 2009, and before January 1, 2011	365	x	10 %	=
			Number of days in the tax year	365			3,934,342 K
Amount H	39,343,416	x	Number of days in the tax year after December 31, 2010, and before January 1, 2012	x	11.5 %	=	L
			Number of days in the tax year	365			
Amount H	39,343,416	x	Number of days in the tax year after 2011	x	13 %	=	L.1
			Number of days in the tax year	365			

General tax reduction for Canadian-controlled private corporations – Total of amounts I to L.1 3,934,342 M

Enter amount M on line 638.

* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)							N
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27					O		
Amount QQ from Part 13 of Schedule 27					P		
Amount used to calculate the credit union deduction from Schedule 17					Q		
Total of amounts O to Q							R
Amount N minus amount R (if negative, enter "0")							S

Amount S	x	Number of days in the tax year after December 31, 2007, and before January 1, 2009	x	8.5 %	=	T
		Number of days in the tax year	365			
Amount S	x	Number of days in the tax year after December 31, 2008, and before January 1, 2010	x	9 %	=	U
		Number of days in the tax year	365			
Amount S	x	Number of days in the tax year after December 31, 2009, and before January 1, 2011	365	x	10 %	=
		Number of days in the tax year	365			V
Amount S	x	Number of days in the tax year after December 31, 2010, and before January 2012	x	11.5 %	=	W
		Number of days in the tax year	365			
Amount S	x	Number of days in the tax year after 2011	x	13 %	=	W.1
		Number of days in the tax year	365			

General tax reduction – Total of amounts T to W.1 X

Enter amount X on line 639.

Refundable portion of Part I tax**Canadian-controlled private corporations throughout the tax year**

Aggregate investment income from Schedule 7 **440** $1,259,282 \times 26.2 / 3\% =$ **335,809** A

Foreign non-business income tax credit from line 632

Deduct:

Foreign investment income from Schedule 7 **445** $\times 9.1 / 3\% =$ B
(if negative, enter "0")

Amount A minus amount B (if negative, enter "0") **335,809** C

Taxable income from line 360 **40,602,698**

Deduct:

Amount from line 400, 405, 410, or 425, whichever is the least

Foreign non-business

income tax credit

from line 632 $\times 25 / 9 =$

Foreign business

income tax credit

from line 636 $\times 1(0.38 - X^*)$ $\times 3.57143 =$

40,602,698

$\times 26.2 / 3\% =$ **10,827,386** D

Part I tax payable minus investment tax credit refund (line 700 minus line 780) **7,502,365** E

Refundable portion of Part I tax – Amount C, D, or E, whichever is the least **450** **335,809** F

* General rate reduction percentage for the tax year. It has to be pro-rated.

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year **460**
Deduct: Dividend refund for the previous tax year **465** G

Add the total of:

Refundable portion of Part I tax from line 450 above **335,809**

Total Part IV tax payable from Schedule 3

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation **480**

335,809 **335,809** H

Refundable dividend tax on hand at the end of the tax year – Amount G plus amount H **485** **335,809**

Dividend refund**Private and subject corporations at the time taxable dividends were paid in the tax year**

Taxable dividends paid in the tax year from line 460 of Schedule 3 $14,000,000 \times 1 / 3$ **4,666,667** I

Refundable dividend tax on hand at the end of the tax year from line 485 above **335,809** J

Dividend refund – Amount I or J, whichever is less (enter this amount on line 784) **335,809**

Part I tax

Base amount of Part I tax – Taxable income (line 360 or amount Z, whichever applies) multiplied by 38 % 550 15,429,025 **A**
 capture of investment tax credit from Schedule 31 602 **B**

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income
 (if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 1,259,282 **i**
 Taxable income from line 360 40,602,698
Deduct:
 Amount from line 400, 405, 410, or 425, whichever is the least 40,602,698 ▶ 40,602,698 **ii**
 Net amount 40,602,698 ▶ 40,602,698 **ii**
Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i or ii 604 83,952 **C**
 Subtotal (add lines A to C) 15,512,977 **D**

Deduct:

Small business deduction from line 430 608 4,060,270 ¹
 Federal tax abatement 616
 Manufacturing and processing profits deduction from Schedule 27 620
 Investment corporation deduction 624
 Taxed capital gains 628
 Additional deduction – credit unions from Schedule 17 632
 Federal foreign non-business income tax credit from Schedule 21 636
 Federal foreign business income tax credit from Schedule 21 638 3,934,342
 General tax reduction for CCPCs from amount M 639
 General tax reduction from amount X 640
 Federal logging tax credit from Schedule 21 648
 Federal qualifying environmental trust tax credit 652 16,000
 Investment tax credit from Schedule 31 652 16,000
 Subtotal 8,010,612 ▶ 8,010,612 **E**

Part I tax payable – Line D minus line E 7,502,365 **F**
 Enter amount F on line 700.

Summary of tax and credits**Federal tax**

Part I tax payable	700	7,502,365
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		7,502,365

Add provincial or territorial tax:

Provincial or territorial jurisdiction	750	ON	
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)			
Net provincial or territorial tax payable (except Quebec and Alberta)	760	5,517,656	
Provincial tax on large corporations (New Brunswick* and Nova Scotia)	765		
		5,517,656	5,517,656
Total tax payable	770		13,020,021 A

Deduct other credits:

Investment tax credit refund from Schedule 31	780		
Dividend refund	784	335,809	
Federal capital gains refund from Schedule 18	788		
Federal qualifying environmental trust tax credit refund	792		
Canadian film or video production tax credit refund (Form T1131)	796		
Film or video production services tax credit refund (Form T1177)	797		
Tax withheld at source	800		
Total payments on which tax has been withheld	801		
Provincial and territorial capital gains refund from Schedule 18	808		
Provincial and territorial refundable tax credits from Schedule 5	812		
Tax instalments paid	840	14,441,976	
Total credits	890	14,777,785	14,777,785 B
Refund code	894	1	Overpayment
		1,757,764	Balance (line A minus line B) -1,757,764

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

Start Change information 910 Branch number
914 918 Institution number Account number

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due?

* The New Brunswick tax on large corporations is eliminated effective January 1, 2009.

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid

Enclosed payment 898

896 1 Yes 2 No X

Certification

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

I, 950 Hoverd 951 Alan 954 CFO
Last name in block letters First name in block letters Position, office, or rank
am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this tax year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.
955 2011-06-28 Date (yyyy/mm/dd)
Signature of the authorized signing officer of the corporation
Is the contact person the same as the authorized signing officer? If no, complete the information below
958 Mike Grue Name in block letters
956 (613) 738-5499 Telephone number
957 1 Yes 2 No X
959 (613) 738-5499 Telephone number

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

990 1

Schedule of Instalment Remittances

Name of corporation contact Mike Grue
 Telephone number (613) 738-5499

Effective interest date	Description (instalment remittance, split payment, assessed credit)	Amount of credit
2010	INSTALLMENTS	14,441,976
Total amount of instalments claimed (carry the result to line 840 of the T2 Return)		<u>14,441,976 A</u>
Total instalments credited to the taxation year per T9		<u>14,441,976 B</u>

Transfer

Account number	Taxation year end	Amount	Effective interest date	Description
From:				
From:				
To:				
From:				
To:				
From:				
To:				
From:				
To:				

Canada Revenue
AgencyAgence du revenu
du Canada**SCHEDULE 100**

Form identifier 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIF

Line of corporation

Business Number

Tax year end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

Balance sheet information

Account	Description	GIFI	Current year	Prior year
Assets				
	Total current assets	1599 +	169,679,000	157,973,000
	Total tangible capital assets	2008 +	912,175,000	881,708,000
	Total accumulated amortization of tangible capital assets	2009 –	403,489,000	394,891,000
	Total intangible capital assets	2178 +	62,886,000	56,864,000
	Total accumulated amortization of intangible capital assets	2179 –	38,800,000	31,091,000
	Total long-term assets	2589 +	31,948,000	40,379,000
	* Assets held in trust	2590 +		
	Total assets (mandatory field)	2599 =	734,399,000	710,942,000
Liabilities				
	Total current liabilities	3139 +	111,865,000	124,304,000
	Total long-term liabilities	3450 +	367,276,000	343,751,000
	* Subordinated debt	3460 +		
	* Amounts held in trust	3470 +		
	Total liabilities (mandatory field)	3499 =	479,141,000	468,055,000
Shareholder equity				
	Total shareholder equity (mandatory field)	3620 +	255,258,000	242,887,000
	Total liabilities and shareholder equity	3640 =	734,399,000	710,942,000
Retained earnings				
	Retained earnings/deficit – end (mandatory field)	3849 =	88,177,000	75,806,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Current Assets**SCHEDULE 100**

m identifier 1599

Account	Description	GIFI	Current year	Prior year
Cash and deposits				
	* Cash and deposits	1000	2,924,000	1,041,000
	Cash and deposits		2,924,000	1,041,000
Accounts receivable				
	* Accounts receivable	1060	150,842,000	145,210,000
	Accounts receivable		150,842,000	145,210,000
Inventories				
	* Inventories	1120	8,532,000	7,088,000
	Inventories		8,532,000	7,088,000
Other current assets				
Reg Ass	* Other current assets	1480	4,738,000	3,039,000
	Future (deferred) income taxes	1481	557,000	867,000
	Taxes recoverable/refundable	1483	1,001,000	
	Prepaid expenses	1484	1,085,000	728,000
	Other current assets		7,381,000	4,634,000
	Total current assets	1599	169,679,000	157,973,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Tangible Capital Assets and Accumulated Amortization**SCHEDULE 100**

Identifier 2008/2009

Account	Description	GIFI	Tangible capital assets	Accumulated amortization	Prior year
Land					
	* Land	1600 +	5,309,000		
	Land improvements	1601 +			3,793,000
	Total		5,309,000		
Buildings					
	* Buildings	1680 +	68,941,000		65,495,000
	* Accumulated amortization of buildings	1681		16,201,000	15,908,000
	Total		68,941,000	16,201,000	
Machinery, equipment, furniture and fixtures					
	* Machinery, equipment, furniture, and fixtures	1740 +	37,819,000		37,440,000
	* Accumulated amortization of machinery, equipment, furniture, and fixtures	1741		25,480,000	23,136,000
	Total		37,819,000	25,480,000	
Other tangible capital assets					
	* Other tangible capital assets	1900 +	780,643,000		750,805,000
	* Accumulated amortization of other tangible capital assets	1901		361,808,000	355,847,000
	Other capital assets under construction	1920 +	19,463,000		24,175,000
	Total		800,106,000	361,808,000	
	Total tangible capital assets	2008 =	912,175,000		881,708,000
	Total accumulated amortization of tangible capital assets	2009		403,489,000	394,891,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER

Intangible Capital Assets and Accumulated Amortization**SCHEDULE 100**

m identifier 2178/2179

Account	Description	GIFI	Intangible capital assets	Accumulated amortization	Prior year
Intangible assets					
	* Intangible assets	2010 +	62,886,000		56,864,000
	* Accumulated amortization of intangible assets	2011	-	38,800,000	31,091,000
	Total		<u>62,886,000</u>	<u>38,800,000</u>	
	Total intangible capital assets	2178 =	<u>62,886,000</u>		<u>56,864,000</u>
	Total accumulated amortization of intangible capital assets	2179	=	<u>38,800,000</u>	<u>31,091,000</u>

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Long-term Assets

SCHEDULE 100

m identifier 2589

Account	Description	GIFI	Current year	Prior year
Other long-term assets				
	* Other long-term assets	2420	4,172,000	12,015,000
	Future (deferred) income taxes	2421	27,776,000	28,364,000
	Other long-term assets		31,948,000	40,379,000
		+		
	Total long-term assets	2589	31,948,000	40,379,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Current Liabilities**SCHEDULE 100**

Tax identifier 3139

Account	Description	GIFI	Current year	Prior year
Amounts payable and accrued liabilities				
	* Amounts payable and accrued liabilities	2620	111,308,000	123,307,000
	Amounts payable and accrued liabilities		<u>111,308,000</u>	<u>123,307,000</u>
	* Taxes payable	2680	+	130,000
Other current liabilities				
	Future (deferred) income taxes	2963	557,000	867,000
	Other current liabilities		<u>557,000</u>	<u>867,000</u>
	Total current liabilities	3139	<u>111,865,000</u>	<u>124,304,000</u>

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Long-term Liabilities

SCHEDULE 100

m identifier 3450

Account	Description	GIFI	Current year	Prior year
Long-term debt				
	* Long-term debt	3140	312,185,000	297,185,000
	Long-term debt		+ 312,185,000	297,185,000
	* Future (deferred) income taxes	3240	+ 27,776,000	28,364,000
Other long-term liabilities				
	* Other long-term liabilities	3320	27,315,000	18,202,000
	Other long-term liabilities		+ 27,315,000	18,202,000
	Total long-term liabilities	3450	= 367,276,000	343,751,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Shareholder Equity

SCHEDULE 100

m identifier 3620

Account	Description	GIFI	Current year	Prior year
* Common shares	3500 +	167,081,000	167,081,000
* Retained earnings/deficit	3600 +	88,177,000	75,806,000
Total shareholder equity	3620 =	255,258,000	242,887,000
* Generic item				

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Retained Earnings/Deficit

SCHEDULE 100

m identifier 3849

Account	Description	GIFI	Current year	Prior year
	* Retained earnings/deficit – start	3660 +	75,806,000	56,826,000
	* Net income/loss	3680 +	26,371,000	25,980,000
Dividends declared				
	* Dividends declared	3700	14,000,000	7,000,000
	Dividends declared	–	<u>14,000,000</u>	<u>7,000,000</u>
	Retained earnings/deficit – end	3849 =	<u>88,177,000</u>	<u>75,806,000</u>

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Canada Revenue
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SCHEDULE 125

Form identifier 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIF1

Name of corporation

Business Number

Tax year end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

Income statement information

Description

GIFI

Operating name 0001
 Description of the operation 0002
 Sequence Number 0003 01

Account

Description

GIFI

Current year

Prior year

Income statement information

Total sales of goods and services	8089	+	785,652,000	745,535,000
Cost of sales	8518	-	621,842,000	587,958,000
Gross profit/loss	8519	=	163,810,000	157,577,000
Cost of sales	8518	+	621,842,000	587,958,000
Total operating expenses	9367	+	126,806,000	119,220,000
Total expenses (mandatory field)	9368	=	748,648,000	707,178,000
Total revenue (mandatory field)	8299	+	788,335,000	745,535,000
Total expenses (mandatory field)	9368	-	748,648,000	707,178,000
Net non-farming income	9369	=	39,687,000	38,357,000

Farming income statement information

Total farm revenue (mandatory field)	9659	+		
Total farm expenses (mandatory field)	9898	-		
Net farm income	9899	=		

Net income/loss before taxes and extraordinary items **9970** = **39,687,000** **38,357,000**

Total other comprehensive income **9998** =

Extraordinary items and income (linked to Schedule 140)

Extraordinary item(s)	9975	-		
Legal settlements	9976	-		
Unrealized gains/losses	9980	+		
Unusual items	9985	-		
Current income taxes	9990	-	13,316,000	12,377,000
Deferred income tax provision	9995	-		
Total – Other comprehensive income	9998	+		
Net income/loss after taxes and extraordinary items (mandatory field)	9999	=	26,371,000	25,980,000

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Revenue

SCHEDULE 125

m identifier 8299

Account	Description	GIFI	Current year	Prior year
	* Trade sales of goods and services	8000 +	785,652,000	745,535,000
	Total sales of goods and services	8089 =	785,652,000	745,535,000
Realized gains/losses on disposal of assets				
	* Realized gains/losses on disposal of assets	8210	2,683,000	
	Realized gains/losses on disposal of assets	+	<u>2,683,000</u>	
	Total revenue	8299 =	<u>788,335,000</u>	<u>745,535,000</u>

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Cost of Sales

SCHEDULE 125

m identifier 8518

Account	Description	GIFI	Current year	Prior year
	* Purchases/cost of materials	8320 +	621,842,000	587,958,000
	Cost of sales	8518 =	621,842,000	587,958,000

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Operating Expenses

SCHEDULE 125

m identifier 9367

Account	Description	GIFI	Current year	Prior year
Advertising and promotion				
	Meals and entertainment	8523		140,305
	Advertising and promotion		+	<u>140,305</u>
	* Amortization of intangible assets	8570	7,709,000	
	* Amortization of tangible assets	8670	35,528,000	40,852,832
Interest paid (financial institutions)				
	* Interest paid (financial institutions)	8740	15,542,000	14,642,000
	Interest paid (financial institutions)		+	<u>15,542,000</u>
Business taxes, licences, and memberships				
	* Business taxes, licences, and memberships	8760	457,000	1,543,000
	Business taxes, licences, and memberships		+	<u>457,000</u>
Other expenses				
	* Other expenses	9270	67,570,000	62,041,863
	Other expenses		+	<u>67,570,000</u>
	Total operating expenses	9367	<u>126,806,000</u>	<u>119,220,000</u>

* Generic item

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.



NOTES CHECKLIST

Corporation's name	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant") who prepared or reported on the financial statements.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI) for Corporations* and Guide T4012, *T2 Corporation – Income Tax Guide*.
- Complete this schedule, and include it with your T2 return along with the other GIFI schedules.

If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

– Part 1 – Information on the accountant preparing or reporting on the financial statements

Does the accountant have a professional designation?	095	1 Yes	<input checked="" type="checkbox"/> X	2 No
Is the accountant connected* with the corporation?	097	1 Yes		2 No <input checked="" type="checkbox"/> X

* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares, (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

Note: If the accountant does not have a professional designation or is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

– Part 2 – Type of involvement with the financial statements

Choose the option that represents the highest level of involvement of the accountant:

Completed an auditor's report	198	1	<input checked="" type="checkbox"/> X
Completed a review engagement report		2	
Conducted a compilation engagement		3	

Part 3 – Reservations

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation?	099	1 Yes		2 No <input checked="" type="checkbox"/> X
---------------------------------------------	-----	-------	--	--------------------------------------------

– Part 4 – Other information

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options:

Prepared the tax return (financial statements prepared by client)	110	1	
Prepared the tax return and the financial information contained therein (financial statements have not been prepared)		2	

Were notes to the financial statements prepared?	101	1 Yes	<input checked="" type="checkbox"/> X	2 No
If yes , complete lines 102 to 107 below:				
Are any values presented at other than cost?	102	1 Yes		2 No <input checked="" type="checkbox"/> X
Has there been a change in accounting policies since the last return?	103	1 Yes		2 No <input checked="" type="checkbox"/> X
Are subsequent events mentioned in the notes?	104	1 Yes		2 No <input checked="" type="checkbox"/> X
Is re-evaluation of asset information mentioned in the notes?	105	1 Yes		2 No <input checked="" type="checkbox"/> X
Is contingent liability information mentioned in the notes?	106	1 Yes	<input checked="" type="checkbox"/> X	2 No
Is information regarding commitments mentioned in the notes?	107	1 Yes	<input checked="" type="checkbox"/> X	2 No

Does the corporation have investments in joint venture(s) or partnership(s)?	108	1 Yes		2 No <input checked="" type="checkbox"/> X
------------------------------------------------------------------------------	-----	-------	--	--------------------------------------------

If **yes**, complete line 109 below:

Are you filing financial statements of the joint venture(s) or partnership(s)?	109	1 Yes		2 No
--------------------------------------------------------------------------------	-----	-------	--	------

Canada Revenue
Agency Agence du revenu
du Canada**NET INCOME (LOSS) FOR INCOME TAX PURPOSES****SCHEDULE 1**

Corporation's name

Business Number

Tax year end

Hydro Ottawa Limited

86339 1363 RC0001

Year Month Day

2010-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 *Corporation Income Tax Guide*.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Amount calculated on line 9999 from Schedule 125

26,371,000 A

Add:

Provision for income taxes – current	101	13,316,000	
Interest and penalties on taxes	103	100,306	
Amortization of tangible assets	104	35,528,000	
Amortization of intangible assets	106	7,709,000	
Charitable donations and gifts from Schedule 2	112	65,124	
Taxable capital gains from Schedule 6	113	1,259,282	
Non-deductible meals and entertainment expenses	121	72,274	
Other reserves on lines 270 and 275 from Schedule 13	125	3,602,515	
Reserves from financial statements – balance at the end of the year	126	1,240,035	
Subtotal of additions		62,892,536	62,892,536

Other additions:**Miscellaneous other additions:**

600 Employee future benefit per Financial Statements	290	622,384	
601 12(1)(g) inclusion	291	3,038,628	
602 Apprenticeship job creation tax credit - Federal 2009	292	17,403	
603 Capital tax expensed in FS			
	456,623		
Total	456,623	293	456,623
Co-operative Education credit - ON 2010		16,530	
Apprenticeship tax credit - ON 2010		180,000	
Total	196,530	294	196,530
Subtotal of other additions	199	4,331,568	4,331,568
Total additions	500	67,224,104	67,224,104

Deduct:

Gain on disposal of assets per financial statements	401	2,686,000	
Capital cost allowance from Schedule 8	403	44,461,978	
Cumulative eligible capital deduction from Schedule 10	405	72,215	
Other reserves on line 280 from Schedule 13	413	430,483	
Reserves from financial statements – balance at the beginning of the year	414	3,322,368	
Subtotal of deductions		50,973,044	50,973,044

Other deductions:**Miscellaneous other deductions:**

700 Actual employee benefits paid	390	440,847	
701 Allowance for funds used during construction	391	892,795	
702 2010 capital tax expense per tax return	392	439,169	
703 ARO costs incurred in 2010			
	181,427		
Total	181,427	393	181,427
704			
Total	394		
Subtotal of other deductions	499	1,954,238	1,954,238
Total deductions	510	52,927,282	52,927,282

Net income (loss) for income tax purposes – enter on line 300 of the T2 return

40,667,822

Canada Revenue
Agency

Agence du revenu
du Canada

SCHEDULE 2

CHARITABLE DONATIONS AND GIFTS

name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- For use by corporations to claim any of the following:
 - charitable donations;
 - gifts to Canada, a province, or a territory;
 - gifts of certified cultural property;
 - gifts of certified ecologically sensitive land, or
 - additional deduction for gifts of medicine.
- The donations and gifts are eligible for a five-year carryforward.
- Use this schedule to show a credit transfer following an amalgamation or the wind-up of a subsidiary as described under subsections 87(1) and 88(1) of the *Income Tax Act*.
- For donations and gifts made after March 22, 2004, subsection 110.1(1.2) of the *Income Tax Act* provides as follows:
 - Where a particular corporation has undergone an acquisition of control, for tax years that end on or after the acquisition of control, no corporation can claim a deduction for a gift made by the particular corporation to a qualified donee before the acquisition of control
 - If a particular corporation makes a gift to a qualified donee pursuant to an arrangement under which both the gift and the acquisition of control is expected, no corporation can claim a deduction for the gift unless the person acquiring control of the particular corporation is the qualified donee.
- Under proposed changes, the eligible amount of a charitable gift is the amount by which the fair market value of the gift exceeds the amount of an advantage, if any, for the gift.
- Under proposed changes, a gift of medicine made after March 18, 2007, to qualifying organizations for activities outside of Canada, may be eligible for an additional deduction if the gift is an eligible medical gift. This additional deduction is calculated in Part 6.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation – Income Tax Guide*.

Part 1 – Charitable donations

[illegible]

	Federal	Québec	Alberta
Charitable donations at the end of the previous tax year			
Deduct: Charitable donations expired after five tax years*	239		
Charitable donations at the beginning of the tax year	240		
Add:			
Charitable donations transferred on an amalgamation or the wind-up of a subsidiary	250		
Total current-year charitable donations made (enter this amount on line 112 of Schedule 1)	210 65,124		
Subtotal (line 250 plus line 210)	65,124	65,124	65,124
Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004)	255		
Total charitable donations available	65,124 A	65,124	65,124
Deduct: Amount applied against taxable income (cannot be more than amount K in Part 2) (enter this amount on line 311 of the T2 return)	260 65,124	65,124	65,124
Charitable donations closing balance	280		

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amounts carried forward – Charitable donations

Year of origin:	Federal	Québec	Alberta
1 st prior year	2009-12-31		
2 nd prior year	2008-12-31		
3 rd prior year	2007-12-31		
4 th prior year	2006-12-31		
5 th prior year	2005-12-31		
6 th prior year*	2004-12-31		
7 th prior year	2003-12-31		
8 th prior year	2002-12-31		
9 th prior year	2001-12-31		
10 th prior year	2001-09-30		
11 th prior year	2000-09-30		
12 th prior year	1999-09-30		
13 th prior year	1998-09-30		
14 th prior year	1997-09-30		
15 th prior year	1996-09-30		
16 th prior year	1995-09-30		
17 th prior year	1994-09-30		
18 th prior year	1993-09-30		
19 th prior year	1992-09-30		
20 th prior year	1991-09-30		
21 st prior year*	1990-09-30		
Total (to line A)			

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 2 – Calculation of the maximum allowable deduction for charitable donations

Net income for tax purposes* multiplied by 75 %		30,500,867	B
able capital gains arising in respect of gifts of capital property included in Part 1**	225		C
able capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01)	227		D
The amount of the recapture of capital cost allowance in respect of charitable gifts	230		
Proceeds of disposition, less outlays and expenses**		E	
Capital cost**		F	
Amount E or F, whichever is less	235		
Amount on line 230 or 235, whichever is less		G	
Subtotal (add amounts C, D, and G)		H	
Amount H multiplied by 25 %		I	
Subtotal (amount B plus amount I)		30,500,867	J
Maximum allowable deduction for charitable donations (enter amount A from Part 1, amount J, or net income for tax purposes, whichever is less)		65,124	K

* For credit unions, this amount is before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.

** This amount must be prorated by the following calculation: eligible amount of the gift divided by the proceeds of disposition of the gift

Part 3 – Gifts to Canada, a province, or a territory

Gifts to Canada, a province, or a territory at the end of the previous tax year			
Deduct: Gifts to Canada, a province, or a territory expired after five tax years	339		
Gifts to Canada, a province, or a territory at the beginning of the tax year	340		
Add: Gifts to Canada, a province, or a territory transferred on an amalgamation or the windup of a subsidiary	350		
Total current-year gifts made to Canada, a province, or a territory*	310		
Subtotal (line 350 plus line 310)			
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	355		
Total gifts to Canada, a province, or a territory available			
Deduct: Amount applied against taxable income (enter this amount on line 312 of the T2 return).	360		
Gifts to Canada, a province, or a territory closing balance	380		

* Not applicable for gifts made after February 18, 1997, unless a written agreement was made before this date. If no written agreement exists, enter the amount on line 210 and complete Part 2.

Part 4 – Gifts of certified cultural property

	Federal	Québec	Alberta
Gifts of certified cultural property at the end of the previous tax year			
Deduct: Gifts of certified cultural property expired after five tax years*	439		
Gifts of certified cultural property at the beginning of the tax year	440		
Add: Gifts of certified cultural property transferred on an amalgamation or the windup of a subsidiary	450		
Total current-year gifts of certified cultural property	410		
Subtotal (line 450 plus line 410)			
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	455		
Total gifts of certified cultural property available			
Deduct: Amount applied against taxable income (enter this amount on line 313 of the T2 return)	460		
Gifts of certified cultural property closing balance	480		

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amount carried forward – Gifts of certified cultural property

Year of origin:		Federal	Québec	Alberta
1 st prior year	2009-12-31			
2 nd prior year	2008-12-31			
3 rd prior year	2007-12-31			
4 th prior year	2006-12-31			
5 th prior year	2005-12-31			
6 th prior year*	2004-12-31			
7 th prior year	2003-12-31			
8 th prior year	2002-12-31			
9 th prior year	2001-12-31			
10 th prior year	2001-09-30			
11 th prior year	2000-09-30			
12 th prior year	1999-09-30			
13 th prior year	1998-09-30			
14 th prior year	1997-09-30			
15 th prior year	1996-09-30			
16 th prior year	1995-09-30			
17 th prior year	1994-09-30			
18 th prior year	1993-09-30			
19 th prior year	1992-09-30			
20 th prior year	1991-09-30			
21 st prior year*	1990-09-30			
Total				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 5 – Gifts of certified ecologically sensitive land

	Federal	Québec	Alberta
Gifts of certified ecologically sensitive land at the end of the previous tax year			
Deduct: Gifts of certified ecologically sensitive land expired after five tax years*	539		
Gifts of certified ecologically sensitive land at the beginning of the tax year	540		
Add: Gifts of certified ecologically sensitive land transferred on an amalgamation or the windup of a subsidiary	550		
Total current-year gifts of certified ecologically sensitive land	510		
Subtotal (line 550 plus line 510)			
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)	555		
Total gifts of certified ecologically sensitive land available			
Deduct: Amount applied against taxable income (enter this amount on line 314 of the T2 return)	560		
Gifts of certified ecologically sensitive land closing balance	580		

* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts made in a tax year that ended before March 24, 2006, expire after five tax years and gifts made in a tax year that ended after March 23, 2006, expire after twenty tax years.

Amounts carried forward – Gifts of certified ecologically sensitive land

Year of origin:		Federal	Québec	Alberta
1 st prior year	2009-12-31			
2 nd prior year	2008-12-31			
3 rd prior year	2007-12-31			
4 th prior year	2006-12-31			
5 th prior year	2005-12-31			
6 th prior year*	2004-12-31			
7 th prior year	2003-12-31			
8 th prior year	2002-12-31			
9 th prior year	2001-12-31			
10 th prior year	2001-09-30			
11 th prior year	2000-09-30			
12 th prior year	1999-09-30			
13 th prior year	1998-09-30			
14 th prior year	1997-09-30			
15 th prior year	1996-09-30			
16 th prior year	1995-09-30			
17 th prior year	1994-09-30			
18 th prior year	1993-09-30			
19 th prior year	1992-09-30			
20 th prior year	1991-09-30			
21 st prior year*	1990-09-30			
Total				

* For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 6 – Additional deduction for gifts of medicine

	Federal	Québec	Alberta
Additional deduction for gifts of medicine at the end of the previous tax year			
Deduct: Additional deduction for gifts of medicine expired per five tax years	639		
Additional deduction for gifts of medicine at the beginning of the tax year	640		
Add: Additional deduction for gifts of medicine transferred on an amalgamation or the wind-up of a subsidiary	650		
Additional deduction for gifts of medicine for the current year:			
Proceeds of disposition	602	1	1
Cost of gifts of medicine	601	2	2
Subtotal (line 1 minus line 2)		3	3
Line 3 multiplied by 50 %		4	4
Eligible amount of gifts	600	5	5
Federal	Additional deduction for gifts of medicine for the current year		
A x (B / C) =	610		
Québec	Additional deduction for gifts of medicine for the current year		
A x (B / C) =			
Alberta	Additional deduction for gifts of medicine for the current year		
A x (B / C) =			
where:			
A is the lesser of line 2 and line 4			
B is the eligible amount of gifts (line 600)			
C is the proceeds of disposition (line 602)			
Subtotal (line 650 plus line 610)			
Deduct: Adjustment for an acquisition of control	655		
Total additional deduction for gifts of medicine available			
Deduct: Amount applied against taxable income (enter this amount on line 315 of the T2 return)	660		
Additional deduction for gifts of medicine closing balance	680		

Amounts carried forward – Additional deduction for gifts of medicine

Year of origin:		Federal	Québec	Alberta
1 st prior year	2009-12-31			
2 nd prior year	2008-12-31			
3 rd prior year	2007-12-31			
4 th prior year	2006-12-31			
5 th prior year	2005-12-31			
6 th prior year*	2004-12-31			
Total				

* These donations expired in the current year.

Québec – Gifts of musical instruments

Gifts of musical instruments at the end of the previous tax year	.....	A
Deduct: Gifts of musical instruments expired after twenty tax years	.....	B
Gifts of musical instruments at the beginning of the tax year	.....	C
Add:		
Gifts of musical instruments transferred on an amalgamation or the wind-up of a subsidiary	.....	D
Total current-year gifts of musical instruments	.....	E
	Subtotal (line D plus line E)	F
Deduct: Adjustment for an acquisition of control	.....	G
Total gifts of musical instruments available	.....	H
Deduct: Amount applied against taxable income	.....	I
Gifts of musical instruments closing balance	.....	J

Amounts carried forward – Gifts of musical instruments

Year of origin:		Québec
1 st prior year	..... 2009-12-31	
2 nd prior year	..... 2008-12-31	
3 rd prior year	..... 2007-12-31	
4 th prior year	..... 2006-12-31	
5 th prior year	..... 2005-12-31	
6 th prior year*	..... 2004-12-31	
7 th prior year	..... 2003-12-31	
8 th prior year	..... 2002-12-31	
9 th prior year	..... 2001-12-31	
10 th prior year	..... 2001-09-30	
11 th prior year	..... 2000-09-30	
12 th prior year	..... 1999-09-30	
13 th prior year	..... 1998-09-30	
14 th prior year	..... 1997-09-30	
15 th prior year	..... 1996-09-30	
16 th prior year	..... 1995-09-30	
17 th prior year	..... 1994-09-30	
18 th prior year	..... 1993-09-30	
19 th prior year	..... 1992-09-30	
20 th prior year 1991-09-30	
21 st prior year* 1990-09-30	
Total	

* These gifts expired in the current year.

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du Canada**DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND
PART IV TAX CALCULATION****SCHEDULE 3**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- This schedule is for the use of any corporation to report:
 - non-taxable dividends under section 83;
 - deductible dividends under subsection 138(6);
 - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
 - taxable dividends paid in the tax year that qualify for a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a tax year, if at that time the recipient corporation:
 - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
 - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- Enter in column F1, the amount of dividends received reported in column 240 that are eligible.
- Under column F2, enter the code that applies to the deductible taxable dividend.

Part 1 – Dividends received in the tax year

Do not include dividends received from foreign non-affiliates.

Complete if payer corporation is connected

Name of payer corporation (from which the corporation received the dividend)	A	B Enter 1 if payer corporation is connected	C Business Number of connected corporation	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD	E Non-taxable dividend under section 83
200		205	210	220	230
1		1			
Total (enter on line 402 of Schedule 1)					

Note: If your corporation's tax year-end is different than that of the connected payer corporation, your corporation could have received dividends from more than one tax year of the payer corporation. If so, use a separate line to provide the information for each tax year of the payer corporation.

Complete if payer corporation is connected

F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d)*	F1 Eligible dividends (included in column F)	F2	G Total taxable dividends paid by connected payer corporation (for tax year in column D)	H Dividend refund of the connected payer corporation (for tax year in column D)**	I Part IV tax before deductions F x 1 / 3 ***
240			250	260	270
1					
J					

Total (enter the amount from column F on line 320 of the T2 return and amount J in Part 2)

* If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

** If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

*** For dividends received from connected corporations: Part IV tax = $\frac{\text{Column F} \times \text{Column H}}{\text{Column G}}$

Part 2 – Calculation of Part IV tax payable

Part IV tax before deductions (amount J in Part 1)

Deduct:

Part IV tax payable on dividends subject to Part IV tax

320

Subtotal

Deduct:

Current-year non-capital loss claimed to reduce Part IV tax

330

Non-capital losses from previous years claimed to reduce Part IV tax

335

Current-year farm loss claimed to reduce Part IV tax

340

Farm losses from previous years claimed to reduce Part IV tax

345

Total losses applied against Part IV tax x 1 / 3 =

Part IV tax payable (enter amount on line 712 of the T2 return)

360**Part 3 – Taxable dividends paid in the tax year that qualify for a dividend refund**

	A	B	C	D	D1
	Name of connected recipient corporation	Business Number	Tax year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD	Taxable dividends paid to connected corporations	Eligible dividends (included in column D)
	400	410	420	430	
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001	2010-12-31	14,000,000	
2					

Note

If your corporation's tax year-end is different than that of the connected recipient corporation, your corporation must have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information for each tax year of the recipient corporation.

Total **14,000,000**

Total taxable dividends paid in the tax year to other than connected corporations

450

Eligible dividends (included in line 450) 450a

Total taxable dividends paid in the tax year that qualify for a dividend refund
(total of column D above plus line 450)**460****14,000,000****Part 4 – Total dividends paid in the tax year**

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460 above) is different from the total dividends paid in the tax year.

Total taxable dividends paid in the tax year for the purposes of a dividend refund (from above) **14,000,000**

Other dividends paid in the tax year (total of 510 to 540)

Total dividends paid in the tax year

500**14,000,000****Deduct:**

Dividends paid out of capital dividend account

510

Capital gains dividends

520

Dividends paid on shares described in subsection 129(1.2)

530Taxable dividends paid to a controlling corporation that was bankrupt
at any time in the year**540**

Subtotal

Total taxable dividends paid in the tax year that qualify for a dividend refund

14,000,000

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SCHEDULE 5

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS

Corporation's name	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Use this schedule if, during the tax year, the corporation:
 - had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only complete columns A, B and D in Part 1);
 - is claiming provincial or territorial tax credits or rebates (see Part 2); or
 - has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation – Income Tax Guide*.
- Enter the regulation number in field 100 of Part 1.

Part 1 – Allocation of taxable income

100		Enter the regulation that applies (402 to 413).			
A	B	C	D	E	F
Jurisdiction Tick yes if the corporation had a permanent establishment in the jurisdiction during the tax year. *	Total salaries and wages paid in jurisdiction	(B x taxable income**) / G	Gross revenue	(D x taxable income**) / H	Allocation of taxable income (C + E) x 1/2 (where either G or H is nil, do not multiply by 1/2)
Newfoundland and Labrador 003 1 Yes	103		143		
Newfoundland and Labrador offshore 004 1 Yes	104		144		
Prince Edward Island 005 1 Yes	105		145		
Nova Scotia 007 1 Yes	107		147		
Nova Scotia offshore 008 1 Yes	108		148		
New Brunswick 009 1 Yes	109		149		
Quebec 011 1 Yes	111		151		
Ontario 013 1 Yes	113		153		
Manitoba 015 1 Yes	115		155		
Saskatchewan 017 1 Yes	117		157		
Alberta 019 1 Yes	119		159		
British Columbia 021 1 Yes	121		161		
Yukon 023 1 Yes	123		163		
Northwest Territories 025 1 Yes	125		165		
Nunavut 026 1 Yes	126		166		
Outside Canada 027 1 Yes	127		167		
Total	129	G	169	H	

* "Permanent establishment" is defined in Regulation 400(2).

** Starting in 2009, if the corporation has income or loss from an international banking centre; the taxable income is the amount on line 360 or line Z of the T2 return **plus** the total amount not required to be included, or **minus** the total amount not allowed to be deducted, in calculating the corporation's income under section 33.1 of the federal *Income Tax Act*.

Notes:

- After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see the instructions for Schedule 5 in the *T2 Corporation – Income Tax Guide*.

If the corporation has provincial or territorial tax payable, complete Part 2.

- Part 2 - Ontario tax payable, tax credits, and rebates

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits		
40,602,698		40,602,698	5,235,038		
Ontario basic income tax (from Schedule 500)				270	5,275,017
Deduct: Ontario small business deduction (from schedule 500)				402	39,979
				Subtotal (if negative, enter "0")	<u>5,235,038</u> ▶ 5,235,038 A6
Add:					
Surtax re Ontario small business deduction (from Schedule 500)				272	39,979
Ontario additional tax re Crown royalties (from Schedule 504)				274	
Ontario transitional tax debits (from Schedule 506)				276	
Recapture of Ontario research and development tax credit (from Schedule 508)				277	
				Subtotal	<u>39,979</u> ▶ 39,979 B6
				Subtotal (amount A6 plus amount B6)	<u>5,275,017</u> C6
Deduct:					
Ontario resource tax credit (from Schedule 504)				404	
Ontario tax credit for manufacturing and processing (from Schedule 502)				406	
Ontario foreign tax credit (from Schedule 21)				408	
Ontario credit union tax reduction (from Schedule 500)				410	
Ontario transitional tax credits (from Schedule 506)				414	
Ontario political contributions tax credit (from Schedule 525)				415	
				Subtotal	▶ D6
				Subtotal (amount C6 minus amount D6) (if negative, enter "0")	5,275,017 E6
Deduct: Ontario research and development tax credit (from Schedule 508)				416	
Ontario corporate income tax payable before Ontario corporate minimum tax credit (amount E6 minus amount on line 416) (if negative, enter "0")					5,275,017 F6
Deduct: Ontario corporate minimum tax credit (from schedule 510)				418	
Ontario corporate income tax payable (amount F6 minus amount on line 418) (if negative, enter "0")					5,275,017 G6
Add:					
Ontario corporate minimum tax (from Schedule 510)				278	
Ontario special additional tax on life insurance corporations (from Schedule 512)				280	
Ontario capital tax (from Schedule 514 or Schedule 515, whichever applies)				282	439,169
				Subtotal	<u>439,169</u> ▶ 439,169 H6
Total Ontario tax payable before refundable credits (amount G6 plus amount H6)					5,714,186 I6
Deduct:					
Ontario qualifying environmental trust tax credit				450	
Ontario co-operative education tax credit (from Schedule 550)				452	16,530
Ontario apprenticeship training tax credit (from Schedule 552)				454	180,000
Ontario computer animation and special effects tax credit (from Schedule 554)				456	
Ontario film and television tax credit (from Schedule 556)				458	
Ontario production services tax credit (from Schedule 558)				460	
Ontario interactive digital media tax credit (from Schedule 560)				462	
Ontario sound recording tax credit (from Schedule 562)				464	
Ontario book publishing tax credit (from Schedule 564)				466	
Ontario innovation tax credit (from Schedule 566)				468	
Ontario business-research institute tax credit (from Schedule 568)				470	
Other Ontario tax credits					
				Subtotal	<u>196,530</u> ▶ 196,530 J6
Ontario tax payable or refundable credit (amount I6 minus amount J6) (if a credit, enter a negative amount) Include this amount on line 255.				290	<u>5,517,656 K6</u>

- Summary

Enter the total net tax payable or refundable credits for all provinces and territories on line 255.

provincial and territorial tax payable or refundable credits **255** 5,517,656

If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.

If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.

Canada Revenue
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Name of corporation

Business Number

Tax year-end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

- For use by corporations that have disposed of capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Use this schedule to make a designation under paragraph 111(4)(e) of the federal *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the *T2 Corporation – Income Tax Guide*.

Designation under paragraph 111(4)(e) of the *Income Tax Act*

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)?

050 1 Yes

2 No

XIf **yes**, attach a statement specifying which properties are subject to such a designation.**Part 1 – Shares**

No. of shares	Name of corporation	Class of shares	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 120 minus cols. 130 and 140)	Foreign source
100	105	106	110	120	130	140	150	
1								
Totals								
Total adjustment under subsection 112(3) of the Act to all losses identified in Part 1							160	
Actual gain or loss from the disposition of shares (total of line 150 plus line 160)								A

Part 2 – Real estate (Do not include losses on depreciable property.)

Municipal address	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 220 minus cols. 230 and 240)	Foreign source
1 = Address 1 2 = Address 2 3 = City 4 = Province, Country, Postal Code and Zip Code or Foreign Postal Code						
200	210	220	230	240	250	
1						
Totals						B

Part 3 – Bonds

Face value	Maturity date	Name of issuer	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 320 minus cols. 330 and 340)	Foreign source
300	305	307	310	320	330	340	350	
1								
Totals								C

Part 4 – Other properties (Do not include losses on depreciable property.)

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 420 minus cols. 430 and 440)	Foreign source
400	410	420	430	440	450	
1 Beacon Hill		2,733,164	214,910		2,518,254	
2 Limebank Road		20,684	20,375		309	

Part 4 – Other properties (Do not include losses on depreciable property.)

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 420 minus cols. 430 and 440)	Foreign source
400	410	420	430	440	450	
			Totals	2,753,848	235,285	2,518,563 D

3

Note:
Other property includes capital debts established as bad debts, as well as amounts that arise from foreign currency transactions.

Part 5 – Personal-use property (Do not include listed personal property.)

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain only (column 520 minus cols. 530 and 540)	Foreign source
500	510	520	530	540	550	
			Totals			E

1

Note:
You cannot deduct losses on dispositions of personal-use property (other than listed personal property) from your income.

Part 6 – Listed personal property

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 620 minus cols. 630 and 640)	Foreign source
600	610	620	630	640	650	
			Totals			

1

Subtract: Unapplied listed personal property losses from other years **655**

Note:
Net listed personal property losses can only be applied against listed personal property gains.

Net gains (or losses) **F**

The amount on line 655 is from line 530 in Part 5 of Schedule 4, *Corporation Loss Continuity and Application*.

Part 7 – Determining allowable business investment losses**Property qualifying for and resulting in an allowable business investment loss**

Name of small business corporation	Shares, enter 1; debt, enter 2	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Loss only (column 920 minus cols. 930 and 940)	Foreign source
900	905	910	920	930	940	950	
			Totals				G

1

ABILs Amount G x 50.0000 % = **H**

(enter amount H on line 406 of Schedule 1, *Net Income (Loss) for Income Tax Purposes*)

Note:

Properties listed in Part 7 should not be included in any other parts of Schedule 6.

Part 8 – Determining capital gains or losses

Total of amounts A to F (do not include F if the amount is a loss)	2,518,563 I	
Add:		Foreign source
Capital gains dividend received in the year	875	J
Capital gains reserve opening balance (from Schedule 13)	880	K
Subtotal (add amounts I, J, and K)	2,518,563	L
Deduct:		
Capital gains reserve closing balance (from Schedule 13)	885	M
Capital gains or losses, excluding ABILs (amount L minus amount M)	890	2,518,563

Part 9 – Determining taxable capital gains and total capital losses

Capital gains or losses, excluding ABILs (amount from line 890 above) 2,518,563 N

Deduct the following gains that are included in amount N:Gain on donation of a share, debt obligation, or right listed on
a designated stock exchange and other amounts under
paragraph 38(a.1) of the ActForeign
source

realized before May 2, 2006 x 50.0000 % = O

Foreign
source

realized after May 1, 2006 P

Subtotal (O plus P) 895

Foreign
source

Gain on donation of ecologically sensitive land

realized before May 2, 2006 x 50.0000 % = Q

Foreign
source

realized after May 1, 2006 R

Subtotal (Q plus R) 896

Foreign
source**Exempt** portion of the gain on the donation of securities arising from the exchange
of a partnership interest under paragraph 38(a.3)

R-2

Total (line 895 plus line 896 plus line R-2) S

Total capital gains or losses (amount N minus amount S) 2,518,563 T

Note:

If amount T is a loss, enter it on line 210 of Schedule 4.

Taxable capital gains: If amount T is a gain, enter it on this line and **multiply** 2,518,563 x 50.0000 % = 1,259,282 U

(Enter amount U on line 113 of Schedule 1.)



CALCULATION OF AGGREGATE INVESTMENT INCOME AND ACTIVE BUSINESS INCOME

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- This schedule is for the use of Canadian-controlled private corporations to calculate:
 - aggregate investment income and foreign investment income for the purpose of determining the refundable portion of Part I tax, as defined in subsection 129(4) of the *Income Tax Act*;
 - specified partnership income for members of one or more partnership(s); and
 - income from an active business carried on in Canada for the small business deduction.
- For more information, see the sections called "Small Business Deduction" and "Refundable Portion of Part 1 Tax" in the *T2 Corporation - Income Tax Guide*.

- Part 1 - Aggregate investment income calculationThe aggregate investment income is the aggregate **world** source income.The eligible portion of taxable capital gains included in income for the year **002** 1,259,282 A**Deduct:**Eligible portion of allowable capital losses for the year (including allowable business investment losses) **012** BNet capital losses of other years claimed on line 332 on the T2 return **022** C

Amount B plus amount C D

Amount A minus amount D (if negative, enter "0") **1,259,282** ETotal income from property (include income from a specified investment business carried on in Canada other than income from a source outside Canada) **032** F**Deduct:**Exempt income **042** GAmounts received from AGRF Fund No. 2 that were included in computing the corporation's income for the year **052** HTaxable dividends deductible (total of Column F on Schedule 3) **062** IBusiness income from an interest in a trust that is considered property income under paragraph 108(5)(a) **072** J

Total of amounts G to J K

Amount F minus amount K L

Amount E plus amount L 1,259,282 M

Total losses from property (include losses from a specified investment business carried on in Canada other than a loss from a source outside Canada) **082** NAmount M minus amount N (if negative, enter "0") **092** 1,259,282 O

Enter amount O on line 440 of the T2 return.

- Part 2A - Canadian investment income calculation

Eligible portion of taxable capital gains included in the income for the year before taking into account the capital gains reserve (federal) of Schedule 13 1,259,282 1.1

Reserve's eligible portion (addition/deduction) 1.2

The eligible portion of taxable capital gains included in income for the year after taking into account the capital gains reserve (federal) of Schedule 13 (total of amounts 1.1 and 1.2) 1,259,282 ► 1,259,282 1

Deduct:

Eligible portion of allowable capital losses for the year (including allowable business investment losses) 2

Net capital losses of other years claimed on line 332 on the T2 return 3

Total of amounts 2 and 3 4

Amount 1 minus amount 4 (if negative, enter "0") **1,259,282** 5

– Part 2A – Canadian investment income calculation (continued)

Taxable dividends	6.1	
Real estate rental properties (under regulation 1100(11))	6.2	
Other property income	6.3	
Total income from property from a source Canadian	▶	6
Deduct:		
Exempt income	7	
Amounts received from AGRI Fund No. 2 that were included in computing the corporation's income for the year	8	
Taxable dividends deductible (total of Column F on Schedule 3)	9	
Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)	10	
Total of amounts 7 to 10	▶	11
Amount 6 minus amount 11		12
Amount 5 plus amount 12		1,259,282 13
Losses from rental properties (under regulation 1100(11))	14.1	
Other losses from property	14.2	
Total losses from property from a source Canadian	▶	14
Amount 13 minus amount 14 (if negative, enter "0")		1,259,282 15

– Part 2 – Foreign investment income calculation

The foreign investment income is all income from only sources outside of Canada.

Eligible portion of taxable capital gains included in the income for the year before taking into account the capital gains reserve (federal) of Schedule 13

P1

Reserve's eligible portion (addition/deduction)

P2

The eligible portion of taxable capital gains included in income for the year after taking into account the capital gains reserve (federal) of Schedule 13 (total of amounts P1 and P2)

▶ 001

P

Eligible portion of allowable capital losses for the year (including allowable business investment losses)

009

Q

Amount P **minus** amount Q (if negative, enter "0")

R

Taxable dividends

S1

Real estate rental properties (under regulation 1100(11))

S2

Other property income

S3

Total income from property from a source **outside Canada**

▶ 019

S

Deduct:

Exempt income

029

T

Taxable dividends deductible (total of Column F on Schedule 3)

049

U

Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)

059

V

Total of amounts T to V

▶

W

Amount S **minus** amount W

X

Amount R **plus** amount X

Y

Losses from rental properties (under regulation 1100(11))

Z1

Other losses from property

Z2

Total losses from property from a source **outside Canada**

▶ 069

Z

Amount Y **minus** amount Z (if negative, enter "0")

079

AA

Enter amount **AA** on line 445 of the T2 return

Net taxable dividends

Canadian

Foreign

Total

Taxable dividends deducted per schedule 3

Less: Expenses related to such dividends

Total expenses

Net taxable dividends

- Part 3 - Specified partnership income

A		B		C	
Partnership name		Total income (loss) of partnership from an active business		Corporation's share of amount in column B	
200		300		310	
D	E	F	G	H	I
Adjustments [add prior-year reserves under subsection 34.2(5), and deduct expenses incurred to earn partnership income, including any reserve under subsection 34.2(4)]	Corporation's income (loss) of the partnership (column C plus column D)	Number of days in the partnership's fiscal period	Prorated business limit (column C + column B) × [business limit* × (column F ÷ 365)] (if column C is negative, enter "0")**	Column E minus column G (if negative, enter "0")	Lesser of columns E and G (if column E is negative, enter "0")
315	320	325	330		340
Total 350		Total 385		360	

Corporation's losses for the year from an active business carried on in Canada (other than as a member of a partnership) – enter as a positive amount

370

BB

Specified partnership loss of the corporation for the year – enter as a positive amount (total of all negative amounts in column E)

380

CC

Amount BB plus amount CC

DD

Amount at line 385 or line DD, whichever is less

390

EE

Specified partnership income (line 360 plus line EE)

400

FF

* Use one of the following business limits to calculate column G, whichever applies:

- \$400,000 if the corporation's tax year ends in 2007 or 2008; or
- \$500,000 if the corporation's tax year ends after 2008.

** When a partnership carries on more than one business, one of which generates income and another of which realizes a loss, the loss is not netted against the partnership's income.

- Part 4 - Determination of partnership income

Corporation's share of partnership income from active businesses carried on in Canada after deducting related expenses – from line 350 in Part 3 (if the net amount is negative, enter "0" on line KK)

GG

Add:

Specified partnership loss (from amount CC in Part 3)

HH

Subtotal

II

Deduct:

Specified partnership income (from amount FF in Part 3)

JJ

Partnership income (enter on line SS in Part 5)

450

KK

- Part 5 – Income from active business carried on in Canada

Net income for income tax purposes from line 300 of the T2 return		40,667,822	LL
Deduct:			
Foreign business income after deducting related expenses*	500		MM
Taxable capital gains minus allowable capital loss (amount A minus amount B* in Part 1)**		1,259,282	NN
Net property income (amount F minus amounts G, H, and N* in Part 1)			OO
Personal services business income after deducting related expenses*	520		PP
Total of amounts MM to PP		<u>1,259,282</u>	▶ QQ
Net amount (line LL minus line QQ)			39,408,540 RR
Deduct:			
Partnership income (line KK in Part 4)			SS
Income from active business carried on in Canada (enter on line 400 of the T2 return – if negative, enter "0")			<u>39,408,540</u> TT

* If negative **add** instead of **subtracting**.

** This amount may only be negative to the extent of any allowable business investment losses.

CAPITAL COST ALLOWANCE (CCA)

Name of corporation

Hydro Ottawa Limited

Business Number

86339 1363 RC0001

Tax year end
Year Month Day
2010-12-31For more information, see the section called "Capital Cost Allowance" in the *T2 Corporation Income Tax Guide*.

Is the corporation electing under regulation 1101(5q)?

101 1 Yes 2 No **X**

1 Class number (See Note)	2 Description	3 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year)	4 Cost of acquisitions during the year (new property must be available for use)*	5 Net adjustments**	6 Proceeds of dispositions during the year (amount not to exceed the capital cost)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)***	8 Reduced undepreciated capital cost	9 CCA rate %	10 Recapture of capital cost allowance (line 107 of Schedule 1)	11 Terminal loss (line 404 of Schedule 1)	12 Capital cost allowance (column 7 multiplied by column 8, or a lower amount) (line 403 of Schedule 1)****	13 Undepreciated capital cost at the end of the year (column 6 plus column 7 minus column 11)
200		201	203	205	207	211	212	213	215	217	220	
1.		238,232,325			146,645		4	0	0	9,523,427	228,562,253	
2.	1b	9,934,094	6,565,291		0	3,282,646	6	0	0	793,004	15,706,381	
3.	Dist equip pre 88	86,524,399			0		6	0	0	5,191,464	81,332,935	
4.	buildings pre 88	12,501,965			0		5	0	0	625,098	11,876,867	
5.		9,270,086	2,177,297		0	1,088,649	20	0	0	2,071,747	9,375,636	
6.		5,561,984	305,428		19,483	142,973	30	0	0	1,711,487	4,136,442	
7.		769,632	7,936,107		0	3,968,054	100	0	0	4,737,685	3,968,054	
8.		704,308			0		12	0	0	84,517	619,791	
9.		519,354			0		45	0	0	233,709	285,645	
10.		720,049			0		55	0	0	396,027	324,022	
11.		186,450,818	49,228,948		68,265	24,580,342	8	0	0	16,882,493	218,729,008	
12.		368,011	1,843,309		0		100	0	0	2,211,320		
	Total	551,557,025	68,056,380		234,393	33,062,664				44,461,978	574,917,034	

Note: Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed.

Class 1a: 4% + 6% = 10% (class 1 to 10%), class 1b: 4% + 2% = 6% (class 1 to 6%).

* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).

** Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.*** The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance - General Comments*.**** If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

Fixed Assets Reconciliation

Reconciliation of change in fixed assets per financial statements to amounts used per tax return.

Tax return

Additions for tax purposes – Schedule 8 regular classes		68,056,380	
Additions for tax purposes – Schedule 8 leasehold improvements	+		
Operating leases capitalized for book purposes	+		
Capital gain deferred	+		
Recapture deferred	+		
Deductible expenses capitalized for book purposes – Schedule 1	+		
Land and ECE addition	+	1,547,859	
Total additions per books	=	69,604,239	69,604,239

Proceeds up to original cost – Schedule 8 regular classes		234,393	
Proceeds up to original cost – Schedule 8 leasehold improvements	+		
Proceeds in excess of original cost – capital gain	+		
Recapture deferred – as above	+		
Capital gain deferred – as above	+		
Pre V-day appreciation	+		
Change in contributions in aid of construction & AFUDC & CIP	+	14,655,846	
Total proceeds per books	=	14,890,239	14,890,239

Depreciation and amortization per accounts – Schedule 1	–		35,528,000
Loss on disposal of fixed assets per accounts	–		
Gain on disposal of fixed assets per accounts	+		2,683,000
Net change per tax return	=		21,869,000

Financial statements

Fixed assets (excluding land) per financial statements			
Closing net book value			508,686,000
Opening net book value	–		486,817,000
Net change per financial statements	=		21,869,000

If the amounts from the tax return and the financial statements differ, explain why below.

Canada Revenue
AgencyAgence du revenu
du Canada**SCHEDULE 9****RELATED AND ASSOCIATED CORPORATIONS**

Name of corporation

Business Number

Tax year end
Year Month Day
2010-12-31

Hydro Ottawa Limited

86339 1363 RC0001

This schedule is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporations(s)

Name	Country of residence (if other than Canada)	Business Number (Canadian corporation only) (see note 1)	Relationship code (see note 2)	Number of common shares owned	% of common shares owned	Number of preferred shares owned	% of preferred shares owned	Book value of capital stock
100	200	300	400	500	550	600	650	700
1. Hydro Ottawa Holding Inc.		89411 0816 RC0001	1					
2. Energy Ottawa Inc.		86338 9961 RC0001	3					
3. Telecom Ottawa Holding Inc.		86202 9337 RC0001	3					
4. PowerTrail Inc.	CA	82829 3944 RC0001	3					

Note 1: Enter "NR" if a corporation is not registered.

Note 2: Enter the code number of the relationship that applies from the following order: 1 – Parent 2 – Subsidiary 3 – Associated 4 – Related, but not associated.

T2 SCH 9(99)

Canada

Canada Revenue
AgencyAgence du revenu
du Canada**SCHEDULE 10****CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- For use by a corporation that has eligible capital property. For more information, see the *T2 Corporation Income Tax Guide*.
- A separate cumulative eligible capital account must be kept for each business.

Part 1 – Calculation of current year deduction and carry-forward

Cumulative eligible capital - Balance at the end of the preceding taxation year (if negative, enter "0")	200	1,025,174	A
Add: Cost of eligible capital property acquired during the taxation year	222	8,623	
Other adjustments	226		
Subtotal (line 222 plus line 226)		8,623	
		$\times 3 / 4 =$	6,467 B
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002	228		
		$\times 1 / 2 =$	
amount B minus amount C (if negative, enter "0")		6,467	C
Amount transferred on amalgamation or wind-up of subsidiary	224		E
Subtotal (add amounts A, D, and E)	230	1,031,641	F
Deduct: Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year	242		G
The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7)	244		H
Other adjustments	246		I
(add amounts G, H, and I)		$\times 3 / 4 =$	248 J
Cumulative eligible capital balance (amount F minus amount J)		1,031,641	K
Amount K is negative, enter "0" at line M and proceed to Part 2)			
Cumulative eligible capital for a property no longer owned after ceasing to carry on that business	249		
amount K		1,031,641	
less amount from line 249			
Current year deduction		$1,031,641 \times 7.00 \% =$	250 72,215 *
(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)		72,215	L
Cumulative eligible capital - Closing balance (amount K minus amount L) (if negative, enter "0")	300	959,426	M

* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

Part 2 – Amount to be included in income arising from disposition

(complete this part only if the amount at line K is negative)

Amount from line K (show as positive amount)			N
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988	400	1	
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	401	2	
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	402	3	
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	408	4	
Line 3 minus line 4 (if negative, enter "0")		5	
Total of lines 1, 2 and 5		6	
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400		7	
Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000		8	
Subtotal (line 7 plus line 8)	409	9	
Line 6 minus line 9 (if negative, enter "0")			O
Line N minus line O (if negative, enter "0")			P
	Line 5	x 1 / 2 =	Q
Line P minus line Q (if negative, enter "0")			R
	Amount R	x 2 / 3 =	S
Amount N or amount O, whichever is less			T
Amount to be included in income (amount S plus amount T) (enter this amount on line 108 of Schedule 1)	410		



Canada Revenue
Agency

Agence du revenu
du Canada

SCHEDULE 13

CONTINUITY OF RESERVES

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- For use by corporations to provide a continuity of all reserves claimed which are allowed for tax purposes.
- References to parts, sections, subsections, paragraphs, and subparagraphs are from the federal *Income Tax Act*.
- File one completed copy of this schedule with the corporation's *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation Income Tax Guide*.

Part 1 -- Capital gains reserves

Description of property	Balance at the beginning of the year \$	Transfer on amalgamation or wind-up of subsidiary \$	Add \$	Deduct \$	Balance at the end of the year \$
001	002	003			004
1					
Totals	008	009			010

The total capital gains reserve at the beginning of the taxation year plus the total capital gains reserve transfer on amalgamation or wind-up of subsidiary should be entered on line 880, and the total capital gains reserve at the end of the taxation year, should be entered on line 885 of Schedule 6.

Part 2 – Other reserves

Description	Balance at the beginning of the year \$	Transfer on amalgamation or wind-up of subsidiary \$	Add \$	Deduct \$	Balance at the end of the year \$
	110	115			120
Reserve for doubtful debts	555,247			124,764	430,483
Reserve for undelivered goods and services not rendered	130	135			140
	150	155			160
Reserve for prepaid rent	170	175			180
Reserve for December 31, 1995 income	190	195			200
Reserve for refundable containers	210	215			220
Reserve for unpaid amounts	230	235			240
Other tax reserves	3,047,268			3,047,268	
	270	275			280
Totals	3,602,515			3,172,032	430,483

Enter "X" in the column above if the tax reserve has also been reported on the corporation's financial statements. This allows offsetting entries on Schedule 1, resulting in a zero effect on net income for tax purposes.

The amount from line 270 plus the amount from line 275 should be entered on line 125 of Schedule 1 as an addition.
The amount from line 280 should be entered on line 413 of Schedule 1 as a deduction.

Continuity of financial statement reserves (not deductible)

Financial statement reserves (not deductible)

Description	Balance at the beginning of the year	Transfer on amalgamation or wind-up of subsidiary	Add	Deduct	Balance at the end of the year
1 Regulatory Liabilities	1,434,221			1,434,221	
2 Allowance for Doubtful Debts	1,888,147			648,112	1,240,035
3					
Reserves from Part 2 of Schedule 13					
Totals	3,322,368			2,082,333	1,240,035

The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction.
The total closing balance should be entered on line 126 of Schedule 1 as an addition.

Canada Revenue Agency
Agence du revenu du Canada**SCHEDULE 15****DEFERRED INCOME PLANS**

Line of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Complete the information below if the corporation deducted payments from its income made to a registered pension plan (RPP), a registered supplementary unemployment benefit plan (RSUBP), a deferred profit sharing plan (DPSP), or an employee profit sharing plan (EPSP).
- If the trust that governs an employee profit sharing plan is **not resident** in Canada, please indicate if the T4PS, *Statement of Employees Profit Sharing Plan Allocations and Payments*, Supplementary slip(s) were filed for the last calendar year, and whether they were filed by the trustee or the employer.

Type of plan (see note 1)	Amount of contribution \$ (see note 2)	Registration number (RPP, RSUBP, and DPSP only)	Name of EPSP trust	Address of EPSP trust	T4PS slip(s) filed by: (see note 3) (EPSP only)
100	200	300	400	500	600
1 1	3,004,000	345983			

Note 1: Enter the applicable code number:

- 1 – RPP
- 2 – RSUBP
- 3 – DPSP
- 4 – EPSP

Note 2: You do not need to add to Schedule 1 any payments you made to deferred income plans. To reconcile such payments, calculate the following amount:Total of all amounts indicated in column 200 of this schedule 3,004,000 **A****Less:**Total of all amounts for deferred income plans deducted in your financial statements 3,004,000 **B**Deductible amount for contributions to deferred income plans
(amount A **minus** amount B) (if negative, enter "0") **C****Enter amount C on line 417 of Schedule 1****Note 3:** T4PS slip(s) filed by:

- 1 – Trustee
- 2 – Employer

**AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO
ALLOCATE THE BUSINESS LIMIT**

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.

Column 1: Enter the legal name of each of the corporations in the associated group. Include non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act* (ITA) not to be associated for purposes of the small business deduction.

Column 2: Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").

Column 3: Enter the association code that applies to each corporation:

- 1 – Associated for purposes of allocating the business limit (unless code 5 applies)
- 2 – CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
- 3 – Non-CCPC that is a "third corporation" as defined in subsection 256(2)
- 4 – Associated non-CCPC
- 5 – Associated CCPC to which code 1 does not apply because of a subsection 256(2) election made by a "third corporation"

Column 4: Enter the business limit for the year of each corporation in the associated group. The business limit is computed at line 4 on page 4 of each respective corporation's T2 return.

Column 5: Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.

Column 6: Enter the business limit allocated to each corporation by multiplying the amount in column 4 by the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A falls within the range for the calendar year to which the agreement applies:

Calendar year	Acceptable range	Calendar year	Acceptable range
2006	maximum \$300,000	2008	maximum \$400,000
2007	\$300,001 to \$400,000	2009	\$400,001 to \$500,000

If the calendar year to which this agreement applies is after 2009, ensure that the total at line A does not exceed \$500,000.

Allocating the business limit

Date filed (do not use this area)		025	Year Month Day	
Enter the calendar year to which the agreement applies		050	Year 2010	
Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below?		075	1 Yes	2 No <input checked="" type="checkbox"/>

1 Names of associated corporations	2 Business Number of associated corporations	3 Asso- ciation code	4 Business limit for the year (before the allocation) \$	5 Percentage of the business limit %	6 Business limit allocated* \$
100	200	300	350	400	
1 Hydro Ottawa Limited	86339 1363 RC0001	1	500,000	100.0000	500,000
2 Hydro Ottawa Holding Inc.	89411 0816 RC0001	1	500,000		
3 Energy Ottawa Inc.	86338 9961 RC0001	1	500,000		
4 Telecom Ottawa Holding Inc.	86202 9337 RC0001	1	500,000		
5 PowerTrail Inc.	82829 3944 RC0001	1	500,000		
Total				100.0000	500,000 A

Business limit reduction under subsection 125(5.1) of the ITA

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the factors used in this calculation is the "Large corporation amount" at line 415 of the T2 return. If the corporation is a member of an associated group** of corporations in the current tax year, the amount on line 415 of the T2 return is equal to $0.225\% \times (A - \$10,000,000)$ where, "A" is the total of taxable capital employed in Canada*** of each corporation in the associated group for its last tax year ending in the preceding calendar year.

- * Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's tax year is less than 51 weeks, prorate the amount in column 6 by the number of days in the tax year divided by 365, and enter the result on line 410 of the T2 return.

Special rules apply if a CCPC has more than one tax year ending in a calendar year and is associated in more than one of those years with another CCPC that has a tax year ending in the same calendar year. If the tax year straddles January 1, 2009, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit that would have been determined for the first tax year ending in the calendar year, if \$500,000 was used in allocating the amounts among associated corporations and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year. Otherwise, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit determined for the first tax year ending in the calendar year and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year.

** The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

*** "Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the ITA.

T2 SCH 23 (09)

Canada



INVESTMENT TAX CREDIT – CORPORATIONS

– General information

1. For use by a corporation that during a tax year:
 - earned an investment tax credit (ITC);
 - is claiming a deduction against its Part I tax payable;
 - is claiming a refund of credit earned during the current tax year;
 - is claiming a carryforward of credit from previous tax years;
 - is transferring a credit following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*;
 - is requesting a credit carryback; or
 - is subject to a recapture of ITC.
2. References to parts, sections, and subsections on this schedule are from the federal *Income Tax Act* and the federal *Income Tax Regulations*. References to interpretation bulletins and information circulars are to the latest versions.
3. The ITC is eligible for a three-year carryback (if not deductible in the year earned). It is also eligible for a twenty-year carryforward for credits earned in tax years that end after 1997 and did not expire before 2008 and a ten-year carryforward for credits earned in tax years that end before 1998. The apprenticeship job creation tax credit can only be carried back to tax years that end after May 1, 2006.
4. Investments or expenditures, as defined in subsection 127(9) and Part XLVI of the federal *Income Tax Regulations*, that earn the ITC are:
 - qualified property (Parts 4 to 7);
 - expenditures that are part of the SR&ED qualified expenditure pool (Parts 8 to 17). Complete and file Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*;
 - pre-production mining expenditures (Parts 18 to 20);
 - apprenticeship job creation expenditures (Parts 21 to 23); and
 - child care spaces expenditures (Parts 24 to 28).
5. Attach a completed copy of this schedule with the *T2 Corporation Income Tax Return*
6. For more information on ITCs, see the section called "Investment Tax Credit" in the *T2 Corporation – Income Tax Guide*, Information Circular IC 78-4, *Investment Tax Credit Rates*, and its related Special Release. Also, see Interpretation Bulletin IT-151, *Scientific Research and Experimental Development Expenditures*.
7. For information on SR&ED, see Interpretation Bulletin IT-151 (**consolidated**), *Scientific Research and Experimental Development Expenditures*; Information Circular 86-4, *Scientific Research and Experimental Development*; Brochure RC4472, *Overview of the Scientific Research and Experimental Development Program (SR&ED) Tax Incentive Program*; Brochure RC4467, *Support for your R&D in Canada* and T4088, *Guide to Form T661 Scientific Research and Experimental Development (SR&ED) Expenditures Claim*.

– Detailed information

1. For the purpose of this schedule, "investment" means:
The capital cost of the property (excluding amounts added by an election under section 21), determined without reference to subsections 13(7.1) and 13(7.4), minus the amount of any government or non-government assistance that the corporation has received, is entitled to receive, or can reasonably be expected to receive for that property when it files the income tax return for the year in which the property was acquired.
2. An ITC deducted or refunded in a tax year for a depreciable property, other than a depreciable property deductible under paragraph 37(1)(b), reduces the capital cost of that property in the next tax year. It also reduces the undepreciated capital cost of that class in the next tax year. An ITC for SR&ED deducted or refunded in a tax year will reduce the balance in the pool of deductible SR&ED expenditures and the adjusted cost base (ACB) of an interest in a partnership in the next tax year. An ITC from pre-production mining expenditures deducted in a tax year reduces the balance in the pool of deductible cumulative Canadian exploration expenses in the next tax year.
3. Property acquired has to be "available for use" before a claim for an ITC can be made.
4. Expenditures for SR&ED and capital costs for a property qualifying for an ITC must be identified by the claimant on Form T661 and Schedule 31 no later than 12 months after the claimant's income tax return is due for the tax year in which the expenditures or capital costs were incurred.
5. Partnership allocations – Subsection 127(8) provides for the allocation of the amount that may reasonably be considered to be a partner's share of the ITCs of the partnership at the end of the fiscal period of the partnership. An allocation of ITCs is generally considered to be the partner's reasonable share of the ITCs if it is made in the same proportion in which the partners have agreed to share any income or loss and if section 103 of the Act is not applicable for the agreement to share any income or loss. For more information, see Interpretation Bulletin IT-151. Special rules apply to specified and limited partners.
6. For SR&ED expenditures, the expression "in Canada" includes the "exclusive economic zone" (as defined in the *Oceans Act* to generally consist of an area that is within 200 nautical miles from the Canadian coastline), including the airspace, seabed and subsoil for that zone.

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

Part 1 – Investments, expenditures and percentages**Investments**

Qualified property acquired primarily for use in Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, the Gaspé Peninsula, or a prescribed offshore region	Specified percentage
	10 %

Expenditures

If you are a Canadian-controlled private corporation (CCPC), this percentage may apply to the portion that you claim of the SR&ED qualified expenditure pool that does not exceed your expenditure limit (see Part 10)	35 %
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Note: If your current year's qualified expenditures are more than the corporation's expenditure limit (see Part 10), the excess is eligible for an ITC calculated at the 20 % rate.

If you are a corporation that is not a CCPC that incurred qualified expenditures for SR&ED in any area in Canada	20 %
If you are a taxable Canadian corporation that incurred pre-production mining expenditures	10 %
If you paid salary and wages to apprentices in the first 24 months of their apprenticeship contract for employment	10 %
If you incurred eligible expenditures after March 18, 2007, for the creation of licensed child care spaces for the children of your employees and, potentially, for other children	25 %

Part 2 – Determination of a qualifying corporation

Is the corporation a qualifying corporation?	101	1 Yes	2 No X
----------------------------------------------	------------	-------	---------------

For the purpose of a refundable ITC, a **qualifying corporation** is defined under subsection 127.1(2). The corporation has to be a CCPC and the taxable income (before any loss carrybacks) for its previous tax year cannot be more than its qualifying income limit for the particular tax year. If the corporation is associated with any other corporations during the tax year, the total of the taxable incomes of the corporation and the associated corporations (before any loss carrybacks), for their last tax year ending in the previous calendar year, cannot be more than their qualifying income limit for the particular tax year.

Note: A CCPC calculating a refundable ITC, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of both corporations; and
- one of the corporations has at least one shareholder who is not common to both corporations.

If you are a **qualifying** corporation, you will earn a **100%** refund on your share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

Some CCPCs that are **not qualifying** corporations may also earn a **100%** refund on their share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The expenditure limit can be determined in Part 10. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

The 100% refund will not be available to a corporation that is an **excluded corporation** as defined under subsection 127.1(2). A corporation is an excluded corporation if, at any time during the year, it is a corporation that is either controlled by (directly or indirectly, in any manner whatever) or is related to:

- a) one or more persons exempt from Part I tax under section 149;
- b) Her Majesty in right of a province, a Canadian municipality, or any other public authority; or
- c) any combination of persons referred to in a) or b) above.

Part 3 – Corporations in the farming industry

Complete this area if the corporation is making SR&ED contributions

Is the corporation claiming a contribution in the current year to an agricultural organization whose goal is to finance SR&ED work (for example, check-off dues)?	102	1 Yes	2 No X
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If **yes**, complete Schedule 125, *Income Statement Information*, to identify the type of farming industry the corporation is involved in. For more information on Schedule 125, see the *Guide to the General Index of Financial Information (GIFI) for Corporations*. Enter contributions on line 350 of Part 8.

QUALIFIED PROPERTY**- Part 4 – Eligible investments for qualified property from the current tax year**

CCA* class number	Description of investment	Date available for use	Location used (province or territory)	Amount of investment
105	110	115	120	125

*CCA: capital cost allowance

Total investment – enter in formula on line 240 in Part 5

- Part 5 – Calculation of current-year credit and account balances – ITC from investments in qualified property

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations

210

Credit expired*

215

Subtotal

220

ITC at the beginning of the tax year

Add:

Credit transferred on amalgamation or wind-up of subsidiary

230

ITC from repayment of assistance

235

Total current-year credit: total of column 125

x

10 % =

240

Credit allocated from a partnership

250

Subtotal

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B1 in Part 30)

260

Credit carried back to the previous year(s) (from Part 6)

A

Credit transferred to offset Part VII tax liability

280

Subtotal

Credit balance before refund

B

Deduct:

Refund of credit claimed on investments from qualified property (from Part 7)

310

ITC closing balance of investments from qualified property

320

* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and did not expire before 2008 and 10 tax years if it was earned in a tax year ending before 1998.

- Part 6 – Request for carryback of credit from investments in qualified property

Year Month Day

1st previous tax year

Credit to be applied

901

2nd previous tax year

Credit to be applied

902

3rd previous tax year

Credit to be applied

903

Total (enter on line A in Part 5)

- Part 7 – Calculation of refund for qualifying corporations on investments from qualified property

Current-year ITCs (total of lines 240 and 250 in Part 5)

C

Credit balance before refund (amount B from Part 5)

D

Refund (40 % of amount C or D, whichever is less)

E

Enter amount E or a lesser amount on line 310 in Part 5 (also enter it on line 780 of the T2 return if the corporation does not claim an SR&ED ITC refund).

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

SR&ED**- Part 8 - Qualified expenditures for SR&ED****Current expenditures**

Current expenditures (from line 557 on Form T661)

Add:Contributions to agricultural organizations for SR&ED under
paragraph 37(1)(a)***Deduct:**

Government and non-government assistance*

Contributions to agricultural organizations for SR&ED*

Current expenditures (including contributions to agricultural organizations for SR&ED)*

Capital expenditures (from line 558 on Form T661)

Repayments made in the year (from line 560 on Form T661)

Total (this must equal the amount from line 570 on Form T661)*

350

360

370

380

* Do not file form T661 if you are only claiming contributions made to agricultural organizations for SR&ED.

- Part 9 - Components of the SR&ED expenditure limit calculation**Part 9 only applies if the corporation is a CCPC.****Note:** A CCPC that calculates SR&ED expenditure limit, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of the corporation; and
- one of the corporations has at least one shareholder who is not common to both corporations.

Is the corporation associated with another CCPC for the purpose of calculating the SR&ED expenditure limit?

385

1 Yes

2 No **X**Complete lines 390, 395 and 398, if you answered **no** to the question at line 385 above or if the corporation is not associated with any other corporations (the amounts for associated corporations will be determined on Schedule 49).

Enter your taxable income for the previous tax year* (prior to any loss carry-backs applied).

390

39,787,060

b) Enter your reduced business limit** for the current tax year* (this amount cannot be more than the amount at line 4 on page 4 of the T2 return).

395

c) Enter your taxable capital employed in Canada for the previous tax year 586,329,811
minus \$10 million. If this amount is nil or negative, enter "0".
If this amount is over \$40 million, enter \$40 million.

398

40,000,000

* If either of the tax years referred to at line 390 or 395 is less than 51 weeks, multiply the taxable income or the business limit by the following result: 365 divided by the number of days in these tax years. For details on the expression "Reduced business limit," see line 652 of the *T2 Corporation - Income Tax Guide*.

** If the corporation is claiming only a portion of the business limit from line 4 on page 4 of the T2 return because of its association with other corporations, calculate your reduced business limit as if the corporation was not associated in the current tax year. Enter the result at line 395.

- Part 10 - Calculation of SR&ED expenditure limit for a CCPC**For stand-alone corporations:****Calculation 1: Tax year ends before February 26, 2008.**

$$[(\$6,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\text{line 395 from Part 9}) \div \text{line 4 on page 4 of the T2 return})]$$
Calculation 2: Tax year starts after February 26, 2008 and ends before January 1, 2010.

$$[(\$7,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \div \$40,000,000)]$$
Calculation 3: Tax year includes February 26, 2008.

$$AA + [(BB \text{ minus } AA) \times (CC \text{ divided by } DD)] \text{ where,}$$

$$AA = [(\$6,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\text{line 395 from Part 9}) \div \text{line 4 on page 4 of the T2 return})];$$

$$BB = [(\$7,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \div \$40,000,000)];$$

$$CC = \text{number of days in the tax year after February 25, 2008;}$$

$$DD = \text{number of days in the tax year.}$$
Calculation 4: Tax year starts after December 31, 2009.

$$[(\$8,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$500,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \div \$40,000,000)]$$
Calculation 5: Tax year includes January 1, 2010.

$$EE + [(FF \text{ minus } EE) \times (GG \text{ divided by } HH)] \text{ where,}$$

$$EE = [(\$7,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \div \$40,000,000)];$$

$$FF = [(\$8,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$500,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \div \$40,000,000)];$$

$$GG = \text{number of days in the tax year after December 31, 2009;}$$

$$HH = \text{number of days in the tax year.}$$

Enter the amount from Calculation 1, 2, 3, 4 or 5, whichever is applicable

*G

associated corporations:

If associated, the allocation of the SR&ED expenditure limit as provided on Schedule 49

400

*H

Where the tax year of the corporation is less than 51 weeks, calculate the amount of the expenditure limit as follows:

$$\text{Line G or H} \times \text{Number of days in the tax year} \div 365 =$$

I

Your SR&ED expenditure limit for the year (enter the amount from line G, H, or I, whichever applies)

410

* Amount G or H cannot be more than \$3,000,000 (\$2,000,000 if tax year ending before February 26, 2008).

- Part 11 – Calculation of investment tax credits on SR&ED expenditures

Enter whichever is less: current expenditures (line 350 from Part 8) or the expenditure limit (line 410 from Part 10)*	420	x	35 % =	J
Line 350 minus line 410 (if negative, enter "0")	430	x	20 % =	K
Line 410 minus line 350 (if negative, enter "0")		L		
Enter whichever is less: capital expenditures (line 360 from Part 8) or line L above*	440	x	35 % =	M
Line 360 minus line L (if negative, enter "0")	450	x	20 % =	N

Repayments (amount from line 370 in Part 8)

If a corporation makes a repayment of any government or non-government assistance, or contract payments that reduced the amount of qualified expenditures for ITC purposes, the amount of the repayment is eligible for a credit at the rate that would have applied to the repaid amount. Enter the amount of the repayment on the line that corresponds to the appropriate rate.	460	x	35 % =	
	480	x	20 % =	
		Total		O

Current-year SR&ED ITC (total of lines J, K, M, N, and O; enter on line 540 in Part 12)

* For corporations that are not CCPCs, enter "0" on lines J and M.

- Part 12 – Calculation of current-year credit and account balances – ITC from SR&ED expenditures

ITC at the end of the previous tax year				
Deduct:				
Credit deemed as a remittance of co-op corporations	510			
Credit expired*	515			
	Subtotal			520
ITC at the beginning of the tax year				
Add:				
Credit transferred on amalgamation or wind-up of subsidiary	530			
Total current-year credit	540			
Credit allocated from a partnership	550			
	Subtotal			
Total credit available				
Deduct:				
Credit deducted from Part I tax (enter on line B2 in Part 30)	560			
Credit carried back to the previous year(s) (from Part 13)			P	
Credit transferred to offset Part VII tax liability	580			
	Subtotal			
Credit balance before refund				Q
Deduct:				
Refund of credit claimed on expenditures of SR&ED (from Part 14 or 15, whichever applies)	610			
ITC closing balance on SR&ED	620			

* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and did not expire before 2008 and 10 tax years if it was earned in a tax year ending before 1998.

- Part 13 – Request for carryback of credit from SR&ED expenditures

	Year	Month	Day		
1st previous tax year				Credit to be applied	911
2nd previous tax year				Credit to be applied	912
3rd previous tax year				Credit to be applied	913
				Total (enter on line P in Part 12)	

Name of corporation

Business Number

Tax year-end

Hydro Ottawa Limited

86339 1363 RC0001

Year Month Day
2010-12-31**Part 14 – Calculation of refund of ITC for qualifying corporations – SR&ED**

Complete this part only if you are a qualifying corporation as determined at line 101.

Is the corporation an excluded corporation as defined under subsection 127.1(2)? **650** 1 Yes 2 No **X**

Credit balance before refund (amount Q from Part 12) R

Current-year ITC (lines 540 plus 550 from Part 12 minus line O from Part 11) S

Refundable credits (amount R or S, whichever is less)* T

Amount J from Part 11 U

Subtract: Amount T or U, whichever is less V

Net amount (if negative, enter "0") W

Amount W x 40 % X

Add: Amount V Y**Refund of ITC** (amounts X plus Y – enter this, or a lesser amount, on line 610 in Part 12) Z

Enter the total of lines 310 from Part 5 and 610 from Part 12 on line 780 of the T2 return.

* If you are also an excluded corporation (as defined in subsection 127.1(2)), this amount must be multiplied by 40%.
Claim this, or a lesser amount, as your refund of ITC on line Z.**– Part 15 – Calculation of refund of ITC for CCPCs that are not qualifying or excluded corporations – SR&ED**

Complete this box only if you are a CCPC that is not a qualifying or excluded corporation as determined in Part 2.

Credit balance before refund (amount Q from Part 12) AA

Amount J from Part 11 BB

Subtract: Amount AA or BB, whichever is less CC

Net amount (if negative, enter "0") DD

Amount M from Part 11 EE

Amount DD or EE, whichever is less x 40 % FF

Add: Amount CC above GG**Refund of ITC** (amounts FF plus GG) HH

Enter HH, or a lesser amount, on line 610 in Part 12 and also on line 780 of the T2 return.

RECAPTURE – SR&ED**– Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED**

will have a recapture of ITC in a year when all of the following conditions are met:

- you acquired a particular property in the current year or in any of the 20 previous tax years, if the credit was earned in a tax year ending after 1997, or in any of the 10 previous tax years, if the credit was earned in a tax year ending before 1998;
- you claimed the cost of the property as a qualified expenditure for SR&ED on Form T661;
- the cost of the property was included in calculating your ITC or was the subject of an agreement made under subsection 127(13) to transfer qualified expenditures; and
- you disposed of the property or converted it to commercial use after February 23, 1998. This condition is also met if you disposed of or converted to commercial use a property that incorporates the particular property previously referred to.

Note

The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical ITC rate of the original user.

You will report a recapture on the T2 return for the year in which you disposed of the property or converted it to commercial use. In the following tax year, add the amount of the ITC recapture to the SR&ED expenditure pool.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

– Calculation 1 – If you meet all of the above conditions

Amount of ITC you originally calculated for the property you acquired, or the original user's ITC where you acquired the property from a non-arm's length party, as described in the note above

700

Amount calculated using ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case)

710

Amount from column 700 or 710, whichever is less

1.

Subtotal (enter this amount on line LL in Part 17)

II

– Calculation 2 – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil at line JJ in Part 16.**A**

Rate percentage that the transferee used in determining its ITC for qualified expenditures under a subsection 127(13) agreement

720**B**

Proceeds of disposition of the property if you dispose of it to an arm's length person, or, in any other case, enter the fair market value of the property at conversion or disposition

730**C**

Amount, if any, already provided for in Calculation 1 (This allows for the situation where only part of the cost of a property is transferred under a subsection 127(13) agreement.)

740

Name of corporation

Business Number

Tax year-end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED (continued)

– **Calculation 2 (continued)** – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil on line JJ below.

D
Amount determined by the formula
(A x B) - C

E
ITC earned by the transferee for the
qualified expenditures that were transferred

F
Amount from column D or E,
whichever is less

750

Subtotal (enter this amount on line MM in Part 17)

JJ

– **Calculation 3**

As a member of the partnership, you will report your share of the SR&ED ITC of the partnership after the SR&ED ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 550 in Part 12. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line KK below.

Corporate partner's share of the excess of SR&ED ITC (amount to be reported on line NN in Part 17)

760

KK

Part 17 – Total recapture of SR&ED investment tax credit

Recaptured ITC for calculation 1 from line II in Part 16	LL
Recaptured ITC for calculation 2 from line JJ in Part 16 above	MM
Recaptured ITC for calculation 3 from line KK in Part 16 above	NN
Total recapture of SR&ED investment tax credit – Add lines LL, MM and NN	OO

Enter amount OO at line A1 in Part 29.

PRE-PRODUCTION MINING

- Part 18 – Pre-production mining expenditures

Exploration information

A mineral resource that qualifies for the credit means a mineral deposit from which the principal mineral to be extracted is diamond, a base or precious metal deposit, or a mineral deposit from which the principal mineral to be extracted is an industrial mineral that, when refined, results in a base or precious metal.

In column 800, list all minerals for which pre-production mining expenditures have taken place in the tax year.

List of minerals

800

For each of the minerals reported in column 800 above, identify each project, mineral title, and mining division where title is registered. If there is no mineral title, identify the project and mining division only.

Project name

805

Mineral title

806

Mining division

807

Pre-production mining expenditures *

Pre-production mining expenditures that the corporation incurred in the tax year for the purpose of determining the existence, location, extent, or quality of a mineral resource in Canada:

Prospecting	810	PP
Geological, geophysical, or geochemical surveys	811	QQ
Drilling by rotary, diamond, percussion, or other methods	812	RR
Trenching, digging test pits, and preliminary sampling	813	SS

Pre-production mining expenditures incurred in the tax year for bringing a new mine in a mineral resource in Canada into production in reasonable commercial quantities and incurred before the new mine comes into production in such quantities:

Clearing, removing overburden, and stripping	820	TT
Sinking a mine shaft, constructing an adit, or other underground entry	821	UU

pre-production mining expenditures incurred in the tax year:

Description

825

Amount

826

Add amounts at column 826 W

Total pre-production mining expenditures (add amounts PP to VV) 830

Deduct: Total of all assistance (grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line 830 above **832**

Excess (line 830 minus line 832) (if negative, enter "0") WW

Add: Repayments of government and non-government assistance	835	XX
--------------------------------------------------------------------	-----	----

Pre-production mining expenditures (amount WW plus amount XX) YY

* A pre-production mining expenditure is defined under subsection 127(9) and does not include an amount renounced under subsection 66(12.6).

Name of corporation

Business Number

Tax year-end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

Part 19 – Calculation of current-year credit and account balances – ITC from pre-production mining expenditures

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations

841

Credit expired*

845

Subtotal

850

ITC at the beginning of the tax year

Add:

Credit transferred on amalgamation or wind-up of subsidiary

860

Expenditures from line YY in Part 18

870

x

10 % =

880

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B3 in Part 30)

885

Credit carried back to the previous year(s) (from Part 20)

CCC

Subtotal

890

ITC closing balance from pre-production mining expenditures

* The credit is eligible for a 20 year carryforward effective for credits earned in 2003 and later tax years.

Part 20 – Request for carryback of credit from pre-production mining expenditures

Year Month Day

1st previous tax year

Credit to be applied

921

2nd previous tax year

Credit to be applied

922

3rd previous tax year

Credit to be applied

923

Total (enter on line CCC in Part 19)

APPRENTICESHIP JOB CREATION**- Part 21 - Calculation of total current-year credit - ITC from apprenticeship job creation expenditures**

You are a related person as defined under subsection 251(2), has it been agreed in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number (or social insurance number or name) appears below? (If not, you cannot claim the tax credit.)

611

1 Yes

2 No

For each apprentice in their first 24 months of the apprenticeship, enter the apprenticeship contract number registered with Canada, or a province or territory, under an apprenticeship program designed to certify or license individuals in the trade. For the province, the trade must be a Red Seal trade. If there is no contract number, enter the social insurance number (SIN) or the name of the eligible apprentice. Also enter the name of the eligible trade, the eligible salary and wages* payable for employment after May 1, 2006, and 10% of this amount. Then enter the lesser of 10% of eligible salary and wages or \$2,000.

A Contract number (SIN or name of apprentice)	B Name of eligible trade	C Eligible salary and wages*	D Column C x 10 %	E Lesser of column D or \$ 2,000
601	602	603	604	605
1.	Lineworker (100% wages eligible)	33,384	3,338	2,000
2.	Lineworker (100% wages eligible)	52,091	5,209	2,000
3.	Lineworker (100% wages eligible)	53,989	5,399	2,000
4.	Lineworker (100% wages eligible)	57,370	5,737	2,000
5.	Lineworker (100% wages eligible)	51,070	5,107	2,000
6.	Lineworker (100% wages eligible)	52,586	5,259	2,000
7.	Lineworker (100% wages eligible)	52,368	5,237	2,000
8.	Lineworker (100% wages eligible)	51,743	5,174	2,000
9.				
10.				
Total current-year credit (enter at line 640)				16,000

* Net of any other government or non-government assistance received or to be received.

- Part 22 - Calculation of current-year credit and account balances - ITC from apprenticeship job creation expenditures

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations

612

Credit expired after 20 tax years

615

Subtotal

**625**

ITC at the beginning of the tax year

Add:

Credit transferred on amalgamation or wind-up of subsidiary

630

ITC from repayment of assistance

635

Total current-year credit (total of column 605)

640

16,000

Credit allocated from a partnership

655

Subtotal

16,000



16,000

Total credit available

16,000

Deduct:

Credit deducted from Part I tax (enter on line B4 in Part 30)

660

16,000

Credit carried back to the previous year(s) (from Part 23)

Subtotal

16,000

DDD



16,000

ITC closing balance from apprenticeship job creation expenditures

690**- Part 23 - Request for carryback of credit from apprenticeship job creation expenditures**

Carryback of this credit is restricted to tax years ending after May 1, 2006.

Year Month Day

1st previous tax year

Credit to be applied

931

2nd previous tax year

Credit to be applied

932

3rd previous tax year

Credit to be applied

933

Total (enter on line DDD in Part 22)

Name of corporation

Business Number

Tax year-end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

CHILD CARE SPACES**- Part 24 - Eligible child care spaces expenditures**

Enter the eligible expenditures that the corporation incurred after March 18, 2007, to create licensed child care spaces for the children of the employees and, potentially, for other children. The corporation is not a child care services business. The eligible expenditures include:

- the cost of depreciable property (other than specified property); and
- the specified child care start-up expenditures;

acquired or incurred only to create new child care spaces at a licensed child care facility.

- Cost of depreciable property from the current tax year

CCA* class number	Description of investment	Date available for use	Amount of investment
665	675	685	695
1.			
Total cost of depreciable property from the current tax year			715 EEE
Add: Specified child care start-up expenditures from the current tax year			705 FFF
Total gross eligible expenditures for child care spaces (line 715 plus line 705)			GGG
Deduct: Total of all assistance (including grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line GGG)			725 HHH
Excess (amount GGG minus amount HHH) (if negative, enter "0")			III
Add: Repayments of government and non-government assistance			735 JJJ
Eligible expenditures for child care spaces (amount III plus amount JJJ)			745

CCA: capital cost allowance

- Part 25 - Calculation of current-year credit - ITC from child care spaces expenditures

The credit is equal to 25% of eligible child care spaces expenditures incurred after March 18, 2007, to a maximum of \$10,000 per child care space created in a licensed child care facility.

Eligible expenditures (line 745)	.....	x	25 %	=	KKK
Number of child care spaces	..... 755	x \$	10,000	=	LLL
ITC from child care spaces expenditures (amount KKK or LLL, whichever is less)					MMM

- Part 26 - Calculation of current-year credit and account balances - ITC from child care spaces expenditures

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations	..... 765	
Credit expired after 20 tax years	..... 770	
Subtotal	.....	▶

ITC at the beginning of the tax year

Add:

Credit transferred on amalgamation or wind-up of subsidiary	..... 777	
Total current-year credit (amount MMM above)	..... 780	
Credit allocated from a partnership	..... 782	
Subtotal	.....	▶

Total credit available

Deduct:

Credit deducted from Part I tax (enter on line B5 in Part 30)	..... 785	
Credit carried back to the previous year(s) (from Part 27)	.....	NNN
Subtotal	.....	▶

ITC closing balance from child care spaces expenditures

- Part 27 - Request for carryback of credit from child care space expenditures

	Year	Month	Day		
1st previous tax year	2009	12	31	Credit to be applied	941
2nd previous tax year	2008	12	31	Credit to be applied	942
3rd previous tax year	2007	12	31	Credit to be applied	943
Total (enter on line NNN in Part 26)					.....

Name of corporation

Business Number

Tax year-end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

RECAPTURE – CHILD CARE SPACES**– Part 28 – Calculating the recapture of ITC for corporations and corporate partnerships – Child care spaces**

The ITC will be recovered against the taxpayer's tax otherwise payable under Part I of the Act if, at any time within 60 months of the day on which the taxpayer acquired the property:

- the new child care space is no longer available; or
- property that was an eligible expenditure for the child care space is:
 - disposed of or leased to a lessee; or
 - converted to another use.

If the property disposed of is a child care space, the amount that can reasonably be considered to have been included in the original ITC (paragraph 127(27.12)(a))

792

ZZZ

In the case of eligible expenditures (paragraph 127(27.12)(b)), the lesser of:

The amount that can reasonably be considered to have been included in the original ITC

795

25% of either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value (in any other case) of the property

797

Amount from line 795 or line 797, whichever is less

OOO

– Corporate partnerships

As a member of the partnership, you will report your share of the child care spaces ITC of the partnership after the child care spaces ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 782 in Part 26. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line PPP below.

Corporate partner's share of the excess of ITC **799**

PPP

Total recapture of child care spaces investment tax credit – Add lines ZZZ, OOO, and PPP

Enter amount QQQ on line A2 in Part 29.

QQQ

– Part 29 – Total recapture of investment tax credit

Recaptured SR&ED ITC from line OO in Part 17

A1

Recaptured child care spaces ITC from line QQQ in Part 28 above

A2

Total recapture of investment tax credit – Add lines A1 and A2

Enter amount A3 on line 602 of the T2 return.

A3

– Part 30 – Total ITC deducted from Part I tax

ITC from investments in qualified property deducted from Part I tax (from line 260 in Part 5)

B1

ITC from SR&ED expenditures deducted from Part I tax (from line 560 in Part 12)

B2

ITC from pre-production mining expenditures deducted from Part I tax (from line 885 in Part 19)

B3

ITC from apprenticeship job creation expenditures deducted from Part I tax (from line 660 in Part 22)

16,000

B4

ITC from child care space expenditures deducted from Part I tax (from line 785 in Part 26)

B5

Total ITC deducted from Part I tax (add lines B1, B2, B3, B4, and B5)

16,000

B6

Enter amount B6 at line 652 of the T2 return.

Summary of Investment Tax Credit Carryovers

Continuity of investment tax credit carryovers

CCA class number 97 Apprenticeship job creation ITC

Current year

	Addition current year (A)	Applied current year (B)	Claimed as a refund (C)	Carried back (D)	ITC end of year (A-B-C-D)
	16,000	16,000			

Prior years

Taxation year

	ITC beginning of year (E)	Adjustments (F)	Applied current year (G)	ITC end of year (E-F-G)
2009-12-31				
2008-12-31				
2007-12-31				
2006-12-31				
2005-12-31				
2004-12-31				
2003-12-31				
2002-12-31				
2001-12-31				
2001-09-30				*
2000-09-30				
1999-09-30				
1998-09-30				
1997-09-30				
1996-09-30				
1995-09-30				
1994-09-30				
1993-09-30				
1992-09-30				
1991-09-30				*
Total				

B+C+D+G

Total ITC utilized

16,000

* The ITC end of year includes the amount of ITC expired from the 10th preceding year if it is before January 1, 1998, or the amount of ITC expired from the 20th preceding year if it is after December 31, 1997. Note that this credit will only expire at the beginning of the subsequent fiscal period. Consequently, this amount will be posted on line 215, 515, 615, 770 or 845, as applicable, in Schedule 31 of the subsequent fiscal year.

Canada Revenue
AgencyAgence du revenu
du Canada**SCHEDULE 33****TAXABLE CAPITAL EMPLOYED IN CANADA – LARGE CORPORATIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Use this schedule in determining if the total taxable capital employed in Canada of the corporation (other than a financial institution or an insurance corporation) and its related corporations is greater than \$10,000,000.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act* and the *Income Tax Regulations*.
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- If you are filing a provincial capital tax return with your *T2 Corporation Income Tax Return*, also file a completed Schedule 33 with the return no later than six months from the end of the tax year.
- This schedule may contain changes that had not yet become law at the time of publishing.

If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

Part 1 – Capital

Add the following amounts at the end of the year:

Reserves that have not been deducted in computing income for the year under Part I	101	6,740,303	
Capital stock (or members' contributions if incorporated without share capital)	103	167,081,000	
Retained earnings	104	88,177,000	
Contributed surplus	105		
Any other surpluses	106		
Deferred unrealized foreign exchange gains	107		
All loans and advances to the corporation	108	344,497,950	
Indebtedness of the corporation represented by bonds, debentures, notes, mortgages, other claims, bankers' acceptances, or similar obligations	109		
Any dividends declared but not paid by the corporation before the end of the year	110		
All other indebtedness of the corporation (other than any indebtedness for a lease that has been outstanding for more than 365 days before the end of the year)	111		
Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses	112		
	Subtotal	606,496,253	▶ 606,496,253 A

Deduct the following amounts:

Deferred tax debit balance at the end of the year	121		
Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year	122		
Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above	123		
The amount of deferred unrealized foreign exchange losses at the end of the year	124		
	Subtotal		▶ B
Capital for the year (amount A minus amount B) (if negative, enter "0")		190	606,496,253

Note: Lines 101, 107, 108, 109, 111, and 112 are determined as follows:

- If the partnership is a member of another partnership (tiered partnerships), include the amounts of the partnership and tiered partnerships.
- Amounts for the partnership and tiered partnerships are those that would be determined for lines 101, 107, 108, 109, 111, and 112 as if they apply in the same way that they apply to corporations.
- Do not include amounts owing to the member or to other corporations that are members of the partnership.
- Amounts are determined at the end of the last fiscal period of the partnership ending in the year of the corporation.
- The proportion of the total amounts is determined by the corporation's share of the partnership's income or loss for the fiscal period of the partnership.

Part 2 – Investment allowance

Add the carrying value at the end of the year of the following assets of the corporation:

Share of another corporation	401	
Loan or advance to another corporation (other than a financial institution)	402	1,085,316
A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of another corporation (other than a financial institution)	403	
Long-term debt of a financial institution	404	
A dividend receivable on a share of the capital stock of another corporation	405	
A loan or advance to, or a bond, debenture, note, mortgage, hypothecary claim, or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part 1.3 [other than by reason of paragraph 181.1(3)(d)]	406	
An interest in a partnership (see note 1 below)	407	
Investment allowance for the year (add lines 401 to 407)	490	1,085,316

Notes:

- Where the corporation has an interest in a partnership or in tiered partnerships, consider the following:
 - the investment allowance of a partnership is deemed to be the amount calculated at line 490 above, at the end of its fiscal period, as if it was a corporation;
 - the total of the carrying value of each asset of the partnership described in the above lines is for its last fiscal period ending at or before the end of the corporation's tax year; and
 - the carrying value of a partnership member's interest at the end of the year is its specified proportion [as defined in subsection 248(1)] of the partnership's investment allowance.
- Lines 401 to 405 should not include the carrying value of a share of the capital stock of, a dividend payable by, or indebtedness of a corporation that is exempt from tax under Part 1.3 [other than by reason of paragraph 181.1(3)(d)].
- Where a trust is used as a conduit for loaning money from a corporation to another related corporation (other than a financial institution), the loan will be considered to have been made directly from the lending corporation to the borrowing corporation, according to subsection 181.2(6).

Part 3 – Taxable capital

Capital for the year (line 190)	606,496,253	C
Deduct: Investment allowance for the year (line 490)	1,085,316	D
Taxable capital for the year (amount C minus amount D) (if negative, enter "0")	500	605,410,937

Part 4 – Taxable capital employed in Canada**To be completed by a corporation that was resident in Canada at any time in the year**

Taxable capital for the year (line 500)	605,410,937	x	Taxable income earned in Canada	610	40,602,698	=	Taxable capital employed in Canada	690	605,410,937
			Taxable income		40,602,698				

- Notes:**
- Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.
 - Where a corporation's taxable income for a tax year is "0," it shall, for the purposes of the above calculation, be deemed to have a taxable income for that year of \$1,000.
 - In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

To be completed by a corporation that was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada

Total of all amounts each of which is the carrying value at the end of the year of an asset of the corporation used in the year or held in the year, in the course of carrying on any business during the year through a permanent establishment in Canada

701**Deduct the following amounts:**

Corporation's indebtedness at the end of the year [other than indebtedness described in any of paragraphs 181.2(3)(c) to (f)] that may reasonably be regarded as relating to a business it carried on during the year through a permanent establishment in Canada

711

Total of all amounts each of which is the carrying value at the end of year of an asset described in subsection 181.2(4) of the corporation that it used in the year, or held in the year, in the course of carrying on any business during the year through a permanent establishment in Canada

712

Total of all amounts each of which is the carrying value at the end of year of an asset of the corporation that is a ship or aircraft the corporation operated in international traffic, or personal or movable property used or held by the corporation in carrying on any business during the year through a permanent establishment in Canada (see note below)

713

Total deductions (add lines 711, 712, and 713)

E**Taxable capital employed in Canada (line 701 minus amount E) (if negative, enter "0")****790****Notes:** Complete line 713 only if the country in which the corporation is resident did not impose a capital tax for the year on similar assets, or a tax for the year on the income from the operation of a ship or aircraft in international traffic, of any corporation resident in Canada during the year.

Part 5 – Calculation for purposes of the small business deduction

This part is applicable to corporations that are not associated in the current year, but were associated in the prior year.

..... F

Deduct: 10,000,000 G

Excess (amount F minus amount G) (if negative, enter "0") H

Calculation for purposes of the small business deduction (amount H x 0.00225) I

Enter this amount at line 415 of the T2 return

Attached Schedule with Total

1 – All loans and advances to the corporation

Title Part 1 – All loans and advances to the corporation

Description	Amount
Notes Payable	312,185,000 00
Tender Deposits	265,576 00
Key Deposits	25,500 00
Retailer Prudentials	15,673 00
Due to Related Parties	2,589,000 00
Customer Deposits - CIS	11,056,875 00
Customer Deposits - Construction	7,050,132 00
Customer Deposits - Long Term CIS	11,310,194 00
Total	344,497,950 00

Attached Schedule with Total

† 1 - Reserves that have not been deducted in computing income for the year under Part I

Title	Part 1 – Reserves that have not been deducted in computing income for th
-------	--------------------------------------------------------------------------

Description	Amount
Allowance for Doubtful Debts	809,552 00
Employee Future Benefits	5,159,305 00
Assets Retirement Obligations	771,446 00
	<hr/>
	<hr/>
Total	<hr/> 6,740,303 00

Canada Revenue
AgencyAgence du revenu
du Canada**SCHEDULE 50****SHAREHOLDER INFORMATION**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only one number per shareholder				
Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)		Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
100		200	300	350	400	500
1	Hydro Ottawa Holding Inc.	89411 0816 RC0001			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						

Canada Revenue
Agency Agence du revenu
du Canada**SCHEDULE 53****GENERAL RATE INCOME POOL (GRIP) CALCULATION**

Line of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

On: 2010-12-31

- If you are a Canadian-controlled private corporation (CCPC) or a deposit insurance corporation (DIC), use this schedule to determine the general rate income pool (GRIP).
- When an eligible dividend was paid in the tax year, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*. Do not send your worksheets with your return, but keep them in your records in case we ask to see them later.
- Subsections referred to in this schedule are from the *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool, and low rate income pool.

Eligibility for the various additions

Answer the following questions to determine the corporation's eligibility for the various additions:

2006 addition

1. Is this the corporation's first taxation year that includes January 1, 2006? ☐ Yes ☒ No
2. If not, what is the date of the taxation year end of the corporation's first year that includes January 1, 2006?
Enter the date and go directly to question 4
3. During that first year, was the corporation a CCPC or would it have been a CCPC if not for the election of subsection 89(11) ITA? ☒ Yes ☐ No
- If the answer to question 3 is yes, complete Part "GRIP addition for 2006".

Change in the type of corporation

4. Was the corporation a CCPC during its preceding taxation year? ☒ Yes ☐ No
- Corporations that become a CCPC or a DIC ☐ Yes ☒ No
- If the answer to question 5 is yes, complete Part 4.

Amalgamation (first year of filing after amalgamation)

6. Corporations that were formed as a result of an amalgamation ☐ Yes ☒ No
- If the answer to question 6 is yes, answer questions 7 and 8. If the answer is no, go to question 9.
7. Was one or more of the predecessor corporations neither a CCPC nor a DIC? ☐ Yes ☐ No
- If the answer to question 7 is yes, complete Part 4.
8. Was one or more of the predecessor corporation a CCPC or a DIC during the taxation year that ended immediately before amalgamation? ☐ Yes ☐ No
- If the answer to question 8 is yes, complete Part 3.

Winding-up

9. Corporations that wound-up a subsidiary ☐ Yes ☒ No
- If the answer to question 9 is yes, answer questions 10 and 11. If the answer is no, go to Part 1.
10. Was the subsidiary neither a CCPC nor a DIC during its last taxation year? ☐ Yes ☐ No
- If the answer to question 10 is yes, complete Part 4.
11. Was the subsidiary a CCPC or a DIC during its last taxation year? ☐ Yes ☐ No
- If the answer to question 11 is yes, complete Part 3.

Part 1 – Calculation of general rate income pool (GRIP)

GRIP at the end of the previous tax year	100	102,993,951	A
able income for the year (DICs enter "0") *	110	40,602,698	B
Income for the credit union deduction * (amount E in Part 3 of Schedule 17)	120		
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less *	130		
For a CCPC, the lesser of aggregate investment income (line 440 of the T2 return) and taxable income *	140	1,259,282	
Subtotal (add lines 120, 130, and 140)		1,259,282	C
Income taxable at the general corporate rate (line B minus line C) (if negative enter "0")	150	39,343,416	
After-tax income (line 150 x general rate factor for the tax year ** 0.69)	190	27,146,957	D
Eligible dividends received in the tax year	200		
Dividends deductible under section 113 received in the tax year	210		
Subtotal (add lines 200 and 210)			E
GRIP addition:			
Becoming a CCPC (line PP from Part 4)	220		
Post-amalgamation (total of lines EE from Part 3 and lines PP from Part 4)	230		
Post-wind-up (total of lines EE from Part 3 and lines PP from Part 4)	240		
Subtotal (add lines 220, 230, and 240)	290		F
Subtotal (add lines A, D, E, and F)		130,140,908	G
Eligible dividends paid in the previous tax year	300		
Excessive eligible dividend designations made in the previous tax year	310		
Note: If becoming a CCPC (subsection 89(4) applies), enter "0" on lines 300 and 310.			
Subtotal (line 300 minus line 310)			H
GRIP before adjustment for specified future tax consequences (line G minus line H) (amount can be negative)	490	130,140,908	
GRIP adjustment for specified future tax consequences to previous tax years (amount W from Part 2)	560		
GRIP at the end of the tax year (line 490 minus line 560)	590	130,140,908	
Enter this amount on line 160 of Schedule 55.			

* For lines 110, 120, 130, and 140, the income amount is the amount before considering specified future tax consequences. This phrase is defined in subsection 248(1). It includes the deduction of a loss carryback from subsequent tax years, a reduction of Canadian exploration expenses and Canadian development expenses that were renounced in subsequent tax years (e.g., flow-through share renunciations), reversals of income inclusions where an option is exercised in subsequent tax years, and the effect of certain foreign tax credit adjustments.

** The general rate factor for a tax year is 0.68 for any portion of the tax year that falls before 2010, 0.69 for any portion of the tax year that falls in 2010, 0.70 for any portion of the tax year that falls in 2011, and 0.72 for any portion of the tax year that falls after 2011. Calculate the general rate factor in Part 5 for tax years that straddle these dates.

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years

Complete this part if the corporation's taxable income of any of the previous three tax years took into account the specified future tax consequences defined in subsection 248(1) from the current tax year. Otherwise, enter "0" on line 560.

First previous tax year 2009-12-31

Taxable income before specified future tax consequences from the current tax year	39,787,060	J1
Enter the following amounts before specified future tax consequences from the current tax year:		
Income for the credit union deduction (amount E in Part 3 of Schedule 17)	K1	
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less	L1	
Aggregate investment income (line 440 of the T2 return)	M1	
Subtotal (add lines K1, L1, and M1)	N1	
Subtotal (line J1 minus line N1) (if negative, enter "0")	39,787,060	O1

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)**Future tax consequences that occur for the current year**

Amount carried back from the current year to a prior year

Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks
-----------------------------------------------------------------	----------------------------	------------------------------------	-------------------------	-------	---------------------

Taxable income after specified future tax consequences P1

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction
(amount E in Part 3 of Schedule 17) Q1Amount on line 400, 405, 410, or 425
of the T2 return, whichever is less R1Aggregate investment income
(line 440 of the T2 return) S1

Subtotal (add lines Q1, R1, and S1) T1

Subtotal (line P1 minus line T1) (if negative, enter "0") U1

Subtotal (line O1 minus line U1) (if negative, enter "0") V1

GRIP adjustment for specified future tax consequences to the first previous tax year(line V1 multiplied by the general rate factor for the tax year 0.68) **500****Second previous tax year 2008-12-31**Taxable income before specified future tax consequences from
the current tax year 37,949,872 J2Enter the following amounts before specified future tax
consequences from the current tax year:Income for the credit union deduction
(amount E in Part 3 of Schedule 17) K2Amount on line 400, 405, 410, or 425
of the T2 return, whichever is less L2Aggregate investment income
(line 440 of the T2 return) M2

Subtotal (add lines K2, L2, and M2) N2

Subtotal (line J2 minus line N2) (if negative, enter "0") 37,949,872 O2

Future tax consequences that occur for the current year

Amount carried back from the current year to a prior year

Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks
-----------------------------------------------------------------	----------------------------	------------------------------------	-------------------------	-------	---------------------

Taxable income after specified future tax consequences P2

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction
(amount E in Part 3 of Schedule 17) Q2Amount on line 400, 405, 410, or 425
of the T2 return, whichever is less R2Aggregate investment income
(line 440 of the T2 return) S2

Subtotal (add lines Q2, R2, and S2) T2

Subtotal (line P2 minus line T2) (if negative, enter "0") U2

Subtotal (line O2 minus line U2) (if negative, enter "0") V2

GRIP adjustment for specified future tax consequences to the second previous tax year(line V2 multiplied by the general rate factor for the tax year 0.68) **520**

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)

Third previous tax year 2007-12-31

Eligible income before specified future tax consequences from
current tax year 39,027,318 J3

Enter the following amounts before specified future tax
consequences from the current tax year:

Income for the credit union deduction
(amount E in Part 3 of Schedule 17) K3

Amount on line 400, 405, 410, or 425
of the T2 return, whichever is less L3

Aggregate investment income
(line 440 of the T2 return) M3

Subtotal (add lines K3, L3, and M3) N3

Subtotal (line J3 minus line N3) (if negative, enter "0") 39,027,318 ▶ 39,027,318 O3

Future tax consequences that occur for the current year

Amount carried back from the current year to a prior year

Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks

Taxable income after specified future tax consequences P3

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction
(amount E in Part 3 of Schedule 17) Q3

Amount on line 400, 405, 410, or 425
of the T2 return, whichever is less R3

Aggregate investment income
(line 440 of the T2 return) S3

Subtotal (add lines Q3, R3, and S3) T3

Subtotal (line P3 minus line T3) (if negative, enter "0") U3

Subtotal (line O3 minus line U3) (if negative, enter "0") V3

GRIP adjustment for specified future tax consequences to the third previous tax year

(line V3 multiplied by the general rate factor for the tax year 0.68) 540

Total GRIP adjustment for specified future tax consequences to previous tax years:

(add lines 500, 520, and 540) (if negative, enter "0") W

Enter amount W on line 560.

**Part 3 – Worksheet to calculate the GRIP addition post-amalgamation or post-wind-up
(predecessor or subsidiary was a CCPC or a DIC in its last tax year)**

nb. 1 Post amalgamation ☐ Post wind-up ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary corporation was a CCPC or a DIC in its last tax year. In the calculation below, **corporation** means a predecessor or a subsidiary. The last tax year for a predecessor corporation was its tax year that ended immediately before the amalgamation and for a subsidiary corporation was its tax year during which its assets were distributed to the parent on the wind-up.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Corporation's GRIP at the end of its last tax year AA

Eligible dividends paid by the corporation in its last tax year BB

Excessive eligible dividend designations made by the corporation in its last tax year CC

Subtotal (line BB minus line CC) DD

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year)

(line AA minus line DD) EE

After you complete this calculation for each predecessor and each subsidiary, calculate the total of all the EE lines. Enter this total amount on:

- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Part 4 – Worksheet to calculate the GRIP addition post-amalgamation, post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC

1 Corporation becoming a CCPC Post amalgamation Post wind-up

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary was not a CCPC or a DIC in its last tax year. Also, use this part for a corporation becoming a CCPC. In the calculation below, **corporation** means a corporation becoming a CCPC, a predecessor, or a subsidiary.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for **each** predecessor and **each** subsidiary that was not a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Cost amount to the corporation of all property immediately before the end of its previous/last tax year FF

The corporation's money on hand immediately before the end of its previous/last tax year GG

Unused and unexpired losses at the end of the corporation's previous/last tax year:

Non-capital losses
Net capital losses
Farm losses
Restricted farm losses
Limited partnership losses

Subtotal HH

Subtotal (add lines FF, GG, and HH) II

All the corporation's debts and other obligations to pay that were outstanding immediately before the end of its previous/last tax year JJ

Paid-up capital of all the corporation's issued and outstanding shares of capital stock immediately before the end of its previous/last tax year KK

All the corporation's reserves deducted in its previous/last tax year LL

The corporation's capital dividend account immediately before the end of its previous/last tax year MM

The corporation's low rate income pool immediately before the end of its previous/last tax year NN

Subtotal (add lines JJ, KK, LL, MM, and NN) OO

GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC (line II minus line OO) (if negative, enter "0") PP

After you complete this worksheet for each predecessor and each subsidiary, calculate the total of all the PP lines. Enter this total amount on:

- line 220 for a corporation becoming a CCPC;
- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

Part 5 – General rate factor for the tax year

Complete this part to calculate the general rate factor for the tax year.

0.68	x	number of days in the tax year before January 1, 2010			=		QQ
		number of days in the tax year	365				
0.69	x	number of days in the tax year in 2010	365		=	0.69000	RR
		number of days in the tax year	365				
0.7	x	number of days in the tax year in 2011			=		SS
		number of days in the tax year	365				
0.72	x	number of days in the tax year after December 31, 2011			=		TT
		number of days in the tax year	365				
General rate factor for the tax year (total of lines QQ to TT)						<u>0.69000</u>	UU



PART III.1 TAX ON EXCESSIVE ELIGIBLE DIVIDEND DESIGNATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1 of this schedule. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, *General Rate Income Pool (GRIP) Calculation*, or Schedule 54, *Low Rate Income Pool (LRIP) Calculation*, whichever is applicable.
- File the completed schedules with your *T2 Corporation Income Tax Return* no later than six months from the end of the tax year.
- Parts, subsections, and paragraphs mentioned in this schedule refer to the federal *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool (GRIP), and low rate income pool (LRIP).
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

Do not use this area

- Part 1 - Canadian-controlled private corporations and deposit insurance corporations

Taxable dividends paid in the tax year not included in Schedule 3	14,000,000	
Taxable dividends paid in the tax year included in Schedule 3	14,000,000	
Total taxable dividends paid in the tax year	100 28,000,000	
eligible dividends paid in the tax year		150
GRIP at the end of the tax year (line 590 on Schedule 53) (if negative, enter "0")		160 130,140,908
Excessive eligible dividend designation (line 150 minus line 160)		A
Part III.1 tax on excessive eligible dividend designations - CCPC or DIC * (amount A multiplied by 20 %)		190
Enter the amount from line 190 on line 710 of the T2 return.		

- Part 2 - Other corporations

Taxable dividends paid in the tax year not included in Schedule 3		
Taxable dividends paid in the tax year included in Schedule 3		
Total taxable dividends paid in the tax year	200	
Total excessive eligible dividend designations in the tax year (amount from line A of Schedule 54)		B
Part III.1 tax on excessive eligible dividend designations - Other corporations * (amount B multiplied by 20 %)		290
Enter the amount from line 290 on line 710 of the T2 return.		

* You can elect to treat all or part of your excessive eligible dividend designation as a separate taxable dividend in order to eliminate or reduce the Part III.1 tax otherwise payable. You must file the election on or before the day that is 90 days **after** the day the notice of assessment for Part III.1 tax was sent. We will accept an election before the assessment of the tax. For more information on how to make this election, go to www.cra.gc.ca/eligibledividends.



ONTARIO CORPORATION TAX CALCULATION

Name of corporation

Business Number

Tax year-end
Year Month Day
2010-12-31

Hydro Ottawa Limited

86339 1363 RC0001

- Use this schedule if the corporation had a permanent establishment (as defined in section 400 of the federal *Income Tax Regulations*) in Ontario at any time in the tax year and had Ontario taxable income in the year.
- References to subsections and paragraphs are from the federal *Income Tax Act*.
- This schedule is a worksheet only and does not have to be filed with your *T2 Corporation Income Tax Return*.

- Part 1 - Calculation of Ontario basic rate of tax for the year

Number of days in the tax year before July 1, 2010	181	x	14.00 %	=	6.94247 %	A1
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2010, and before July 1, 2011	184	x	12.00 %	=	6.04932 %	A2
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2011, and before July 1, 2012		x	11.50 %	=	%	A3
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2012, and before July 1, 2013		x	11.00 %	=	%	A4
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2013		x	10.00 %	=	%	A5
Number of days in the tax year	365					

Ontario basic rate of tax for the year (total of rates A1 to A5) 12.99179 ▶ 12.99179 % A6

- Part 2 - Calculation of Ontario basic income tax

Ontario taxable income * 40,602,698 BOntario basic income tax: amount B multiplied by Ontario basic rate of tax for the year (rate A6 from Part 1) 5,275,017 C

If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit, in addition to Ontario basic income tax, or has Ontario corporate minimum tax, Ontario special additional tax on life insurance corporations or Ontario capital tax payable, enter amount C on line 270 of Schedule 5, *Tax Calculation Supplementary - Corporations*. Otherwise, enter it on line 760 of the T2 return.

* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or line Z, whichever applies, of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

- Part 3 - Ontario small business deduction (OSBD)

Complete this part if the corporation claimed the federal small business deduction under subsection 125(1) or would have claimed it if subsection 125(5.1) had not been applicable in the tax year.

Income from active business carried on in Canada (amount from line 400 of the T2 return)						39,408,540	1
Federal taxable income, less adjustment for foreign tax credit (amount from line 405 of the T2 return)						40,602,698	2
Federal business limit before the application of subsection 125(5.1) (amount from line 410 of the T2 return)	500,000	x	500,000	=	500,000		3
			500,000				
			line 4 on page 4 of the T2 return				
Enter the least of amounts 1, 2, and 3						500,000	D
Ontario domestic factor:	Ontario taxable income *	40,602,698.00	=			1.00000	E
	taxable income earned in all provinces and territories **	40,602,698					
Ontario small business income (amount D multiplied by amount E)						500,000	F

Number of days in the tax year before July 1, 2010	181	x	8.50 %	=	4.21507 %	G1
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2010, and before July 1, 2011	184	x	7.50 %	=	3.78082 %	G2
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2011, and before July 1, 2012		x	7.00 %	=	%	G3
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2012, and before July 1, 2013		x	6.50 %	=	%	G4
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2013		x	5.50 %	=	%	G5
Number of days in the tax year	365					

OSBD rate for the year (total of rates G1 to G5) 7.99589 % G6

Ontario small business deduction: amount F multiplied by OSBD rate for the year (rate G6) 39,979 H

Enter amount H on line 402 of Schedule 5

* Enter amount B from Part 2.

** Includes the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.

- Part 4 - Calculation of surtax re Ontario small business deduction

Complete this part if the corporation is claiming the OSBD and its adjusted taxable income, **plus** the adjusted taxable income of each corporation with which the corporation was associated during its tax year, is greater than \$500,000. If the corporation is a member of an associated group, complete Schedule 501, *Ontario Adjusted Taxable Income of Associated Corporations to Determine Surtax re Ontario Small Business Deduction*.

Note: For days in the tax year after June 30, 2010, the small business surtax rate is 0%. You do not have to complete this part if the corporation's tax year begins after June 30, 2010.

Adjusted taxable income *	40,602,698	I
Adjusted taxable income of all associated corporations (amount from line 500 of Schedule 501)	4,480,177	J
Aggregate adjusted taxable income (amount I plus amount J)	45,082,875	K

Deduct:

Ontario business limit	500,000
Subtotal (amount K minus Ontario business limit) (if negative, enter "0" on this line and on line P)	44,582,875

Small business surtax rate for the year:

Number of days in the tax year before July 1, 2010	181	x	4.25 %	=	2.10753 %	M
Number of days in the tax year	365					

Amount L x % on line M =	939,597	N
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Amount N	939,597	x	Ontario small business income (amount F from Part 3)	500,000	=	939,597	O
			500,000	500,000			

Surtax re Ontario small business deduction: lesser of amount O and OSBD (amount H from Part 3)	39,979	P
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Enter amount P on line 272 of Schedule 5.

* Adjusted taxable income is equal to the corporation's taxable income or taxable income earned in Canada for the year **plus** the amount of the corporation's adjusted Crown royalties for the year **minus** the amount of the corporation's notional resource allowance for the year (from Schedule 504, *Ontario Resource Tax Credit and Ontario Additional Tax re Crown Royalties*).

If the tax year of the corporation is less than 51 weeks, **multiply** the adjusted taxable income of the corporation for the year by 365 and **divide** by the number of days in the tax year.

- Part 5 - Ontario adjusted small business income

Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Amount D from Part 3	500,000	Q
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Surtax payable (amount P from Part 4)	39,979	=	499,987	R
Ontario domestic factor (amount E from Part 3) x OSBD rate (rate G6 from Part 3)	7.99589 %		0.07996	

Note: Enter "0" on line R for tax years beginning after June 30, 2010.

Ontario adjusted small business income (amount Q minus amount R) (if negative, enter "0")	13	S
---------------------------------------------------------------------------------------------------------	----	---

Enter amount S on line U in Part 6 or on line B in Part 2 of Schedule 502, *Ontario Tax Credit for Manufacturing and Processing*, whichever applies.

- Part 6 - Calculation of credit union tax reductionComplete this part and Schedule 17, *Credit Union Deductions*, if the corporation was a credit union throughout the tax year.

Amount D from Part 3 of Schedule 17 T

Deduct:

Ontario adjusted small business income (amount S from Part 5) U

Subtotal (amount T minus amount U) (if negative, enter "0") V

OSBD rate for the year (rate G6 from Part 3) 7.99589 %

Amount V multiplied by the OSBD rate for the year W

Ontario domestic factor (amount E from Part 3) 1.00000 X

Ontario credit union tax reduction (amount W multiplied by amount X) Y

Enter amount Y on line 410 of Schedule 5.

**ONTARIO ADJUSTED TAXABLE INCOME OF ASSOCIATED CORPORATIONS TO
DETERMINE SURTAX RE ONTARIO SMALL BUSINESS DEDUCTION**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- For use by Canadian-controlled private corporations (CCPCs) to report the adjusted taxable income of all corporations (Canadian and foreign) with which the filing corporation was associated at any time during the tax year.
- Include the adjusted taxable income for the tax year of the associated corporation that ends at or before the date of the filing corporation's tax year-end.
- Attach additional schedules if more space is required.
- File this schedule with the *T2 Corporation Income Tax Return*.

Names of associated corporations*	Business number of associated corporations**	Tax year-end	Adjusted taxable income *** (if loss, enter "0")
100	200	300	400
1 Hydro Ottawa Holding Inc.	89411 0816 RC0001	2010-12-31	
2 Energy Ottawa Inc.	86338 9961 RC0001	2010-12-31	4,480,177
3 Telecom Ottawa Holding Inc.	86202 9337 RC0001	2010-12-31	
4 PowerTrail Inc.	82829 3944 RC0001	2010-12-31	
Total			500 4,480,177

Enter the total adjusted taxable income from line 500 on line J in Part 4 of Schedule 500, *Ontario Corporation Tax Calculation*.

- * Subsection 256(2) of the federal *Income Tax Act* may deem the filing corporation to be associated with another corporation, because both corporations are associated with a third corporation. If so, do not list the other corporation, nor the third corporation if it is not a CCPC or has elected under subsection 256(2) of the federal Act not to be associated for purposes of section 125 of the federal Act.

Enter "NR" if a corporation is not registered.

*** Rules for adjusted taxable income:

- If the associated corporation's tax year ends after December 31, 2008, its adjusted taxable income is equal to its taxable income or taxable income earned in Canada **plus** its adjusted Crown royalties **minus** its notional resource allowance for the year.
- If the associated corporation's tax year is less than 51 weeks and is the only tax year of the associated corporation that ends in the filing corporation's tax year, **multiply** the associated corporation's adjusted taxable income by 365 and **divide** by the number of days in the associated corporation's tax year.
- If the associated corporation has two or more tax years ending in the filing corporation's tax year, enter the last tax year-end date on line 300 and, for the entry on line 400, **multiply** the sum of the adjusted taxable income for each of those tax years by 365, and **divide** by the total number of days in all of those tax years.



ONTARIO CORPORATE MINIMUM TAX

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- File this schedule if the corporation is subject to Ontario corporate minimum tax (CMT). CMT is levied under section 55 of the *Taxation Act, 2007* (Ontario), referred to as the "Ontario Act".
- Complete Part 1 to determine if the corporation is subject to CMT for the tax year.
- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
 - a corporation exempt from income tax under section 149 of the federal *Income Tax Act*;
 - a mortgage investment corporation under subsection 130.1(6) of the federal Act;
 - a deposit insurance corporation under subsection 137.1(5) of the federal Act;
 - a congregation or business agency to which section 143 of the federal Act applies;
 - an investment corporation as referred to in subsection 130(3) of the federal Act; or
 - a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the *T2 Corporation Income Tax Return*.

Part 1 – Determination of CMT applicability

Total assets of the corporation at the end of the tax year *	112	734,399,000
Share of total assets from partnership(s) and joint venture(s) *	114	
Total assets of associated corporations (amount from line 450 on Schedule 511)	116	573,506,000
Total assets (total of lines 112 to 116)		1,307,905,000
Total revenue of the corporation for the tax year **	142	788,335,000
Share of total revenue from partnership(s) and joint venture(s) **	144	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	146	55,880,000
Total revenue (total of lines 142 to 146)		844,215,000

The corporation is subject to CMT if:

- for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than \$5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than \$10,000,000.
- for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than \$50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than \$100,000,000.

If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

*** Rules for total assets**

- Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
- The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

**** Rules for total revenue**

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the tax year is less than 51 weeks, **multiply** the total revenue of the corporation or the partnership, whichever applies, by 365 and **divide** by the number of days in the tax year.
- The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

- Part 2 - Calculation of adjusted net income/loss for CMT purposes

Net income/loss per financial statements *	210	26,371,000
Add (to the extent reflected in income/loss):		
Provision for current income taxes/cost of current income taxes	220	13,316,000
Provision for deferred income taxes (debits)/cost of future income taxes	222	
Equity losses from corporations	224	
Financial statement loss from partnerships and joint ventures	226	
Dividends deducted on financial statements (subsection 57(2) of the Ontario Act), excluding dividends paid by credit unions under subsection 137(4.1) of the federal Act	230	
Other additions (see note below):		
Share of adjusted net income of partnerships and joint ventures **	228	
Total patronage dividends received, not already included in net income/loss	232	
281	282	
283	284	
	Subtotal	13,316,000 ▶
		13,316,000 A
Deduct (to the extent reflected in income/loss):		
Provision for recovery of current income taxes/benefit of current income taxes	320	
Provision for deferred income taxes (credits)/benefit of future income taxes	322	
Equity income from corporations	324	
Financial statement income from partnerships and joint ventures	326	
Dividends deductible under section 112, section 113, or subsection 138(6) of the federal Act	330	
Dividends not taxable under section 83 of the federal Act (from Schedule 3)	332	
Gain on donation of listed security or ecological gift	340	
Accounting gain on transfer of property to a corporation under section 85 or 85.1 of the federal Act ***	342	
Accounting gain on transfer of property to/from a partnership under section 85 or 97 of the federal Act ****	344	
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****	346	
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act	348	
Other deductions (see note below):		
Share of adjusted net loss of partnerships and joint ventures **	328	
Tax payable on dividends under subsection 191.1(1) of the federal Act multiplied by 3	334	
Interest deducted/deductible under paragraph 20(1)(c) or (d) of the federal Act, not already included in net income/loss	336	
Patronage dividends paid (from Schedule 16) not already included in net income/loss	338	
381	382	
383	384	
385	386	
387	388	
389	390	
	Subtotal	▶
Adjusted net income/loss for CMT purposes (line 210 plus amount A minus amount B)	490	39,687,000 B

If the amount on line 490 is positive and the corporation is subject to CMT as determined in Part 1, enter the amount on line 515 in Part 3.

If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (enter as a positive amount).

Note

In accordance with *Ontario Regulation 37/09*, when calculating net income for CMT purposes, accounting income should be adjusted to:

- exclude unrealized gains and losses due to mark-to-market changes or foreign currency changes on specified mark-to-market property (assets only);
- include realized gains and losses on the disposition of specified mark-to-market property not already included in the accounting income, if the property is not a capital property or is a capital property disposed in the year or in a previous tax year ended after March 22, 2007.

"Specified mark-to-market property" is defined in subsection 54(1) of the Ontario Act.

These rules also apply to partnerships. A corporate partner's share of a partnership's adjusted income flows through on a proportionate basis to the corporate partner.

*** Rules for net income/loss**

- Banks must report net income/loss as per the report accepted by the Superintendent of Financial Institutions under the federal *Bank Act*, adjusted so consolidation and equity methods are not used.

Part 2 – Calculation of adjusted net income/loss for CMT purposes (continued)

- Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, multiply the net income/loss by the ratio of the Canadian reserve liabilities divided by the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.
- Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.
- Corporations, other than insurance corporations, should report net income from line 9999 of the GIFI (Schedule 125) on line 210.
- ** The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the Ontario Act.
- *** A joint election will be considered made under subsection 60(1) of the Ontario Act if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.
- **** A joint election will be considered made under subsection 60(2) of the Ontario Act if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.
- ***** A joint election will be considered made under subsection 61(1) of the Ontario Act if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the *T2 Corporation – Income Tax Guide*.

Part 3 – Calculation of CMT payable

Adjusted net income for CMT purposes (line 490 in Part 2, if positive) **515** 39,687,000

Deduct:

CMT loss available (amount R from Part 7)

Minus: Adjustment for an acquisition of control * **518**

Adjusted CMT loss available **C**

Net income subject to CMT calculation (if negative, enter "0") **520** 39,687,000

Amount from line 520	39,687,000	x	Number of days in the tax year before July 1, 2010	181	x	4 % =	787,216	1
			Number of days in the tax year	365				

Amount from line 520	39,687,000	x	Number of days in the tax year after June 30, 2010	184	x	2.7 % =	540,178	2
			Number of days in the tax year	365				

Subtotal (amount 1 plus amount 2) **1,327,394** 3

Gross CMT: amount on line 3 above x OAF ** **540** 1,327,394

Deduct:

Foreign tax credit for CMT purposes *** **550**

CMT after foreign tax credit deduction (line 540 minus line 550) (if negative, enter "0") **1,327,394** D

Deduct:

Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5) **5,275,017**

Net CMT payable (if negative, enter "0") **E**

Enter amount E on line 278 of Schedule 5, *Tax Calculation Supplementary – Corporations*, and complete Part 4.

- * Enter the portion of CMT loss available that exceeds the adjusted net income for the tax year from carrying on a business before the acquisition of control. See subsection 58(3) of the Ontario Act.
- *** Enter "0" on line 550 for life insurance corporations as they are not eligible for this deduction. For all other corporations, enter the cumulative total of amount J for the province of Ontario from Part 9 of Schedule 21 on line 550.

**** Calculation of the Ontario allocation factor (OAF):**

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation, and enter the result on line F:

Ontario taxable income ****	=	_____
Taxable income *****		_____

Ontario allocation factor **1.00000** F

**** Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were \$1,000.

***** Enter the taxable income amount from line 360 or amount Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000."

Part 4 – Calculation of CMT credit carryforward

CMT credit carryforward at the end of the previous tax year *	.....	G
Deduct:		
CMT credit expired *	..... 600	
CMT credit carryforward at the beginning of the current tax year * (see note below)	..... 620	
Add:		
CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below)	..... 650	
CMT credit available for the tax year (amount on line 620 plus amount on line 650)	.....	H
Deduct:		
CMT credit deducted in the current tax year (amount P from Part 5)	.....	I
Subtotal (amount H minus amount I)	.....	J
Add:		
Net CMT payable (amount E from Part 3)	.....
SAT payable (amount O from Part 6 of Schedule 512)	.....
Subtotal	..... ▶ .....	K
CMT credit carryforward at the end of the tax year (amount J plus amount K)	..... 670	L

- * For the first harmonized T2 return filed with a tax year that includes days in 2009:
- do not enter an amount on line G or line 600;
 - for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year.

Note: If you entered an amount on line 620 or line 650, complete Part 6.

Part 5 – Calculation of CMT credit deducted from Ontario corporate income tax payable

CMT credit available for the tax year (amount H from Part 4)	.....	M
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	..... 5,275,017	1
<input checked="" type="radio"/> If a corporation that is not a life insurance corporation:		
after foreign tax credit deduction (amount D from Part 3)	..... 1,327,394	2
For a life insurance corporation:		
Gross CMT (line 540 from Part 3)	..... 3	3
Gross SAT (line 460 from Part 6 of Schedule 512)	..... 4	4
The greater of amounts 3 and 4	..... 5	5
Deduct: line 2 or line 5, whichever applies:	..... 1,327,394	6
Subtotal (if negative, enter "0")	..... 3,947,623 ▶	N
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	..... 5,275,017	
Deduct:		
Total refundable tax credits excluding Ontario qualifying environmental trust tax credit (amount J6 minus line 450 from Schedule 5)	..... 196,530	
Subtotal (if negative, enter "0")	..... 5,078,487 ▶	O
CMT credit deducted in the current tax year (least of amounts M, N, and O)	.....	P

Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule.

Is the corporation claiming a CMT credit earned before an acquisition of control? **675** 1 Yes 2 No **X**

If you answered **yes** to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction may be restricted, see subsections 53(6) and (7) of the Ontario Act.

Part 6 – Analysis of CMT credit available for carryforward by year of origin

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	CMT credit balance *
10th previous tax year	680
9th previous tax year	681
8th previous tax year	682
7th previous tax year	683
6th previous tax year	684
5th previous tax year	685
4th previous tax year	686
3rd previous tax year	687
2nd previous tax year	688
1st previous tax year	689
Total **	

* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

** Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

Part 7 – Calculation of CMT loss carryforward

loss carryforward at the end of the previous tax year * Q

Deduct:

CMT loss expired * 700

CMT loss carryforward at the beginning of the tax year * (see note below) 720

Add:

CMT loss transferred on an amalgamation under section 87 of the federal Act ** (see note below) 750

CMT loss available (line 720 plus line 750) R

Deduct:

CMT loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and line C in Part 3) S

Subtotal (if negative, enter "0") S

Add:

Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if **negative**) (enter as a positive amount) 760

CMT loss carryforward balance at the end of the tax year (amount S plus line 760) 770 T

* For the first harmonized T2 return filed with a tax year that includes days in 2009:

- do not enter an amount on line Q or line 700;
- for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous tax year.

** Do not transfer a loss on a vertical amalgamation under subsection 87(2.11) of the federal Act or other amalgamation of a parent and its subsidiary.
Note: If you entered an amount on line 720 or line 750, complete Part 8.

- Part 8 – Analysis of CMT loss available for carryforward by year of origin

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	810	820
9th previous tax year	811	821
8th previous tax year	812	822
7th previous tax year	813	823
6th previous tax year	814	824
5th previous tax year	815	825
4th previous tax year	816	826
3rd previous tax year	817	827
2nd previous tax year	818	828
1st previous tax year		829
Total ***		

* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

** Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

The total of these two columns must equal the total of the amounts entered on lines 720 and 750.

**ONTARIO CORPORATE MINIMUM TAX – TOTAL ASSETS
AND REVENUE FOR ASSOCIATED CORPORATIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- For use by corporations to report the total assets and total revenue of all the Canadian or foreign corporations with which the filing corporation was associated at any time during the tax year. These amounts are required to determine if the filing corporation is subject to corporate minimum tax.
- Total assets and total revenue include the associated corporation's share of any partnership(s)/joint venture(s) total assets and total revenue.
- Attach additional schedules if more space is required.
- File this schedule with the *T2 Corporation Income Tax Return*.

Names of associated corporations	Business number (Canadian corporation only) (see Note 1)	Total assets* (see Note 2)	Total revenue** (see Note 2)
200	300	400	500
1 Hydro Ottawa Holding Inc.	89411 0816 RC0001	496,166,000	39,278,000
2 Energy Ottawa Inc.	86338 9961 RC0001	41,554,000	13,903,000
3 Telecom Ottawa Holding Inc.	86202 9337 RC0001	25,813,000	264,000
4 PowerTrail Inc.	82829 3944 RC0001	9,973,000	2,435,000
Total	450	573,506,000	550 55,880,000

Enter the total assets from line 450 on line 116 in Part 1 of Schedule 510, *Ontario Corporate Minimum Tax*.

Enter the total revenue from line 550 on line 146 in Part 1 of Schedule 510.

: Enter "NR" if a corporation is not registered.

Note 2: If the associated corporation does not have a tax year that ends in the filing corporation's current tax year but was associated with the filing corporation in the previous tax year of the filing corporation, enter the total revenue and total assets from the tax year of the associated corporation that ends in the previous tax year of the filing corporation.

*** Rules for total assets**

- Report total assets in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Include the associated corporation's share of the total assets of partnership(s) and joint venture(s) but exclude the recorded asset(s) for the investment in partnerships and joint ventures.
- Exclude unrealized gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.

**** Rules for total revenue**

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the associated corporation has 2 or more tax years ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of those tax years by 365 and **divide** by the total number of days in all of those tax years.
- If the associated corporation's tax year is less than 51 weeks and is the only tax year of the associated corporation that ends in the filing corporation's tax year, **multiply** the associated corporation's total revenue by 365 and **divide** by the number of days in the associated corporation's tax year.
- Include the associated corporation's share of the total revenue of partnerships and joint ventures.
- If the partnership or joint venture has 2 or more fiscal periods ending in the associated corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.

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SCHEDULE 515

ONTARIO CAPITAL TAX ON OTHER THAN FINANCIAL INSTITUTIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Complete this schedule for a corporation with a permanent establishment in Ontario at any time in the tax year and that is a corporation other than a financial institution. The Ontario capital tax on other than financial institutions is levied under section 64 of the *Taxation Act, 2007* (Ontario).
- The Ontario capital tax is eliminated effective July 1, 2010. You do not have to complete this schedule if the corporation's tax year begins after June 30, 2010. For businesses mainly engaged in qualifying manufacturing and resource activities in Ontario, the capital tax is eliminated effective January 1, 2007.
- To complete this schedule, you have to complete Schedule 33, *Part I 3 Tax on Large Corporations* (renamed *Taxable Capital Employed in Canada – Large Corporations* for 2010 and later tax years). File completed copies of both schedules with the *T2 Corporation Income Tax Return* within six months of the end of the tax year.
- A corporation is exempt from Ontario capital tax if it was one of the following:
 - 1) a corporation that is liable to the special additional tax according to section 74 of the *Corporations Tax Act* (Ontario);
 - 2) a credit union;
 - 3) a deposit insurance corporation according to section 137.1 of the federal *Income Tax Act*;
 - 4) a family farm corporation for the year as defined by subsection 64(3) of the *Taxation Act, 2007* (Ontario), other than a corporation for which a determination has been made under subsection 31(2) of the federal Act;
 - 5) a family fishing corporation, as defined by subsection 64(3) of the *Taxation Act, 2007* (Ontario); or
 - 6) a corporation exempt from income tax according to section 149 of the federal Act.

Part 1 – Taxable capital of a corporation resident in Canada other than a financial institution

Amount A from Part 1 of Schedule 33	100	606,496,253	
Add:			
Accumulated other comprehensive income at the end of the year	105		
		Subtotal	606,496,253 ▶ 606,496,253 A
Deduct:			
Amount B from Part 1 of Schedule 33	110		
Amount on line 490 from Part 2 of Schedule 33	115	1,085,316	
		Subtotal	1,085,316 ▶ 1,085,316 B
Taxable capital (amount A minus amount B) (if negative, enter "0")	120		605,410,937

Part 2 – Capital deduction

Complete this part only if the corporation is associated.

Are you electing under subsection 83(2) of the *Taxation Act, 2007* (Ontario)? 190 1 Yes ☒ 2 NoIf you answered **no** to the question at line 190, complete line 220. If you answered **yes** to the question at line 190, complete line 305 by using Schedule 516, *Capital Deduction Election of Associated Group for the Allocation of Net Deduction*, to calculate the amount to be entered on line 300.

Taxable capital (from line 120) or taxable capital employed in Canada of a corporation that was a non-resident of Canada (from line 790 in Part 4 of Schedule 33)	200					
Taxable capital or taxable capital employed in Canada of every corporation with a permanent establishment in Canada and associated for the last tax year *	210		x	15,000,000 \$	=	Capital deduction 220

* This amount includes the filing corporation's taxable capital or taxable capital employed in Canada. Do not include an amount from a financial institution or corporation that is exempt from capital tax under Division E of the *Taxation Act, 2007* (Ontario) or Part III of the *Corporations Tax Act* (Ontario).

Allocation of net deduction (from line 600 for the filing corporation from Schedule 516)	300					
Ontario allocation factor (OAF) (amount I in Part 3)				1.00000		
				15,000,000	=	Capital deduction 305 15,000,000

- Part 3 - Ontario capital tax payable

Taxable capital (enter amount from line 120 in Part 1) or taxable capital employed in Canada of a corporation that was a non-resident of Canada (enter amount from line 790 in Part 4 of Schedule 33), whichever applies **320** 605,410,937

Deduct:

Capital deduction (Enter \$15,000,000 if the corporation is not associated. Otherwise, enter the amount from line 220 or line 305, whichever applies, from Part 2) 15,000,000 **B**

Net amount (line 320 minus amount B) (if negative, enter "0") 590,410,937 **C**

Note: For days in the tax year after June 30, 2010, the Ontario capital tax rate is 0%.

Amount C	590,410,937	x	Number of days in the tax year before January 1, 2010		x	0.00225	=		D
			Number of days in the tax year	365					
Amount C	590,410,937	x	Number of days in the tax year after December 31, 2009 and before July 1, 2010	181	x	0.00150	=	439,169	E
			Number of days in the tax year	365					
			Subtotal (amount D plus amount E)					439,169	F
Amount F	439,169	x	OAF (amount on line I)	1.00000	=			439,169	G
Amount G	439,169	x	Number of days in the tax year *	365	=			439,169	H
				365					

Deduct:

Capital tax credit for manufacturers (enter amount J from Part 4) **350**

Ontario capital tax payable (amount H minus line 350) (if negative, enter "0") **400** 439,169

Enter amount from line 400 on line 282 of Schedule 5, *Tax Calculation Supplementary - Corporations*.

* Enter either 365 if there are at least 51 weeks in the tax year, or the number of days in the year, whichever applies.

Calculation of the Ontario allocation factor (OAF)

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line I.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation and enter the result on line I:

Ontario taxable income **	=	
Taxable income ***		

Ontario allocation factor 1.00000 **I**

** Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were \$1,000.

*** Enter the taxable income amount from line 360 or line Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000."

- Part 4 - Capital tax credit for manufacturers

Ontario manufacturing labour cost*	405	x	100	=	420	%
Total Ontario labour cost**	410					

If the percentage on line 420 is 20% or less, enter "0" on line J.

If the percentage on line 420 is at least 50%, enter amount H from Part 3 on line J.

If the percentage on line 420 is more than 20% but less than 50%, complete the following calculation and enter the result on line J:

(percentage from line 420) - 20%	%	x	439,169	Amount H from Part 3 =	
30%	30	%			

Capital tax credit for manufacturers

Enter amount J on line 350 in Part 3. **J**

* As defined in subsection 83.1(4) of the *Taxation Act, 2007* (Ontario)

* As defined in subsection 83.1(5) of the *Taxation Act, 2007* (Ontario)

Canada Revenue
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du Canada**SCHEDULE 516****CAPITAL DEDUCTION ELECTION OF ASSOCIATED GROUP FOR THE ALLOCATION OF NET DEDUCTION**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Complete this schedule to allocate the associated group's net deduction for the capital deduction election under subsection 83(2) of the *Taxation Act*, 2007 (Ontario). The associated group includes the filing corporation (see line 190 of Part 2 of Schedule 515, *Ontario Capital Tax on Other than Financial Institutions*).
- If you need more space, attach more schedules.
- File this schedule with the *T2 Corporation Income Tax Return*.

A Names of eligible corporations in the associated group	B Business Number of associated corporations (enter "NR" if a corporation is not registered)	C Ontario allocation factor (OAF)* (enter as a percentage)	D Total assets**	E Net deduction (\$15 million x line 300) multiplied by line 400 line 700	F Allocation of net deduction***
100	200	300	400	500	600
1. Hydro Ottawa Limited	86339 1363 RC0001	100.000	710,942,000	8,371,141	15,000,000
2. Hydro Ottawa Holding Inc.	89411 0816 RC0001	100.000	488,301,000	5,749,606	
3. Energy Ottawa Inc.	86338 9961 RC0001	100.000	39,039,000	459,673	
4. Telecom Ottawa Holding Inc.	86202 9337 RC0001	100.000	25,638,000	301,880	
5. PowerTrail Inc.	82829 3944 RC0001	100.000	9,996,000	117,700	
Total assets of associated group (total of amounts in column D)			700 1,273,916,000		
Total net deduction (total of amounts in column E)				800 15,000,000	
Total allocated net deduction (total of amounts in column F) (not to exceed amount on line 800)					900 15,000,000

* OAF from the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends.

** Total assets of each corporation in the associated group as recorded in the books and records for the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends. If the corporation is not resident in Canada, enter the amount of its total assets situated in Canada.

*** Enter the amount from this column allocated to the filing corporation on line 300 of Schedule 515.

Canada Revenue
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du Canada**SCHEDULE 546****CORPORATIONS INFORMATION ACT ANNUAL RETURN FOR ONTARIO CORPORATIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- This schedule should be completed by a corporation that is incorporated, continued, or amalgamated in Ontario and subject to the Ontario *Business Corporations Act* (BCA) or Ontario *Corporations Act* (CA), except for registered charities under the federal *Income Tax Act*. This completed schedule serves as a *Corporations Information Act* Annual Return under the *Ontario Corporations Information Act*.
- Complete parts 1 to 4. Complete parts 5 to 7 only to report change(s) in the information recorded on the Ontario Ministry of Government Services (MGS) public record.
- This schedule must set out the required information for the corporation as of the date of delivery of this schedule.
- A completed Ontario *Corporations Information Act* Annual Return must be delivered within six months after the end of the corporation's tax year-end. The MGS considers this return to be delivered on the date that it is filed with the Canada Revenue Agency (CRA) together with the corporation's income tax return.
- It is the corporation's responsibility to ensure that the information shown on the MGS public record is accurate and up-to-date. To review the information shown for the corporation on the public record maintained by the MGS, obtain a Corporation Profile Report. Visit www.ServiceOntario.ca for more information.
- This schedule contains non-tax information collected under the authority of the Ontario *Corporations Information Act*. This information will be sent to the MGS for the purposes of recording the information on the public record maintained by the MGS.

Part 1 – Identification**100** Corporation's name (exactly as shown on the MGS public record)

Hydro Ottawa Limited

Jurisdiction incorporated, continued, or amalgamated,
whichever is the most recent

Ontario

110 Date of incorporation or
amalgamation, whichever is the
most recentYear Month Day
2000-10-03**120** Ontario Corporation No.

1427586

Part 2 – Head or registered office address (P.O. box not acceptable as stand-alone address)

Care of (if applicable)

210 Street number **220** Street name/Rural route/Lot and Concession number
3025 Albion Road North**230** Suite number**240** Additional address information if applicable (line 220 must be completed first)
PO Box 8700**250** Municipality (e.g., city, town)
Ottawa**260** Province/state
ON**270** Country
CA**280** Postal/zip code
K1G 3S4**Part 3 – Change identifier**

Have there been any changes in any of the information most recently filed for the public record maintained by the MGS for the corporation with respect to names, addresses for service, and the date elected/appointed and, if applicable, the date the election/appointment ceased of the directors and five most senior officers, or with respect to the corporation's mailing address or language of preference? To review the information shown for the corporation on the public record maintained by the MGS, obtain a Corporation Profile Report. For more information, visit www.ServiceOntario.ca.

300 1 If there have been no changes, enter 1 in this box and then go to "Part 4 – Certification."
If there are changes, enter 2 in this box and complete the applicable parts on the next page, and then go to "Part 4 – Certification."

Part 4 – CertificationI certify that all information given in this *Corporations Information Act* Annual Return is true, correct, and complete.**450** Hoverd

Last name

451 Alan

First name

454

Middle name(s)

460 2 Please enter one of the following numbers in this box for the above-named person: 1 for director, 2 for officer, or 3 for other individual having knowledge of the affairs of the corporation. If you are a director and officer, enter 1 or 2.

Sections 13 and 14 of the Ontario *Corporations Information Act* provide penalties for making false or misleading statements or omissions.

Complete the applicable parts to report changes in the information recorded on the MGS public record.

- Part 5 - Mailing address**500**

Please enter one of the following numbers in this box:

- 1 - Show no mailing address on the MGS public record.
- 2 - The corporation's mailing address is the same as the head or registered office address in Part 2 of this schedule.
- 3 - The corporation's complete mailing address is as follows:

510 Care of (if applicable)**520** Street number **530** Street name/Rural route/Lot and Concession number **540** Suite number**550** Additional address information if applicable (line 530 must be completed first)**560** Municipality (e.g., city, town) **570** Province/state **580** Country **590** Postal/zip code**- Part 6 - Language of preference****600**

Indicate your language of preference by entering 1 for English or 2 for French. This is the language of preference recorded on the MGS public record for communications with the corporation. It may be different from line 990 on the T2 return.

Canada Revenue
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du Canada**SCHEDULE 550****ONTARIO CO-OPERATIVE EDUCATION TAX CREDIT**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro Ottawa Limited	86339 1363 RC0001	2010-12-31

- Use this schedule to claim an Ontario co-operative education tax credit (CETC) under section 88 of the *Taxation Act, 2007* (Ontario).
- The CETC is a refundable tax credit that is equal to an eligible percentage (10% to 30%) of the eligible expenditures incurred by a corporation for a qualifying work placement. The maximum credit amount is \$1,000 for each qualifying work placement ending before March 27, 2009, and \$3,000 for each qualifying work placement beginning after March 26, 2009. For a qualifying work placement that straddles March 26, 2009, the maximum credit amount is prorated.
- Eligible expenditures are salaries and wages (including taxable benefits) paid or payable to a student in a qualifying work placement, or fees paid or payable to an employment agency for services performed by the student in a qualifying work placement. These expenditures must be paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario. Expenditures for a work placement (WP) are not eligible expenditures if they are greater than the amounts that would be paid to an arm's length employee.
- A WP must meet all of the following conditions to be a qualifying work placement:
 - the student performs employment duties for a corporation under a qualifying co-operative education program (QCEP);
 - the WP has been developed or approved by an eligible educational institution as a suitable learning situation;
 - the terms of the WP require the student to engage in productive work;
 - the WP is for a period of at least 10 consecutive weeks or, in the case of an internship program, not less than 8 consecutive months and not more than 16 consecutive months;
 - the student is paid for the work performed in the WP;
 - the corporation is required to supervise and evaluate the job performance of the student in the WP;
 - the institution monitors the student's performance in the WP; and
 - the institution has certified the WP as a qualifying work placement.
- Make sure you keep a copy of the letter of certification from the Ontario eligible educational institution containing the name of the student, the employer, the institution, the term of the WP, and the name/discipline of the QCEP to support the claim. Do not submit the letter of certification with the *T2 Corporation Income Tax Return*.

Use this schedule with the *T2 Corporation Income Tax Return*.

– Part 1 – Corporate information

110 Name of person to contact for more information	120 Telephone number including area code
Mike Grue	(613) 738-5499

Is the claim filed for a CETC earned through a partnership? **150** 1 Yes 2 No **X**

If you answered **yes** to the question at line 150,
what is the name of the partnership? **160**

Enter the percentage of the partnership's CETC allocated to the corporation **170** %

* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 550 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 550 to claim the partner's share of the partnership's CETC. The allocated amounts can not exceed the amount of the partnership's CETC.

– Part 2 – Eligibility

1. Did the corporation have a permanent establishment in Ontario in the tax year? **200** 1 Yes **X** 2 No
2. Was the corporation exempt from tax under Part III of the *Taxation Act, 2007* (Ontario)? **210** 1 Yes 2 No **X**

If you answered **no** to question 1 or **yes** to question 2, then the corporation is **not eligible** for the CETC.

- Part 3 – Eligible percentage for determining the eligible amount

Corporation's salaries and wages paid in the previous tax year * **300** 10,000,000

eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 15% on line 310.
- If line 300 is \$600,000 or more, enter 10% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Eligible percentage} = 15\% - \left[5\% \times \left(\frac{\text{amount on line 300} - \$400,000}{\$200,000} \right) \right]$$

Eligible percentage for determining the eligible amount **310** 10.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 312.
- If line 300 is \$600,000 or more, enter 25% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Eligible percentage} = 30\% - \left[5\% \times \left(\frac{\text{amount on line 300} - \$400,000}{\$200,000} \right) \right]$$

Eligible percentage for determining the eligible amount **312** 25.000 %

- * If this is the first tax year of an amalgamated corporation and subsection 88(9) of the *Taxation Act, 2007* (Ontario) applies, enter the salaries and wages paid in the previous tax year by the predecessor corporations.

- Part 4 – Calculation of the Ontario co-operative education tax credit

Complete a separate entry for each student for each qualifying work placement that ended in the corporation's tax year. If a qualifying work placement would otherwise exceed four consecutive months, divide the WP into periods of four consecutive months and enter each full period of four consecutive months as a separate WP. If the WP does not divide equally into four-month periods and if the period that is less than 4 months is 10 or more consecutive weeks, then that period as a separate WP. If that period is less than 10 consecutive weeks, then include it with the WP for the last period of 4 consecutive months. Consecutive WPs with two or more associated corporations are deemed to be with only one corporation, as designated by the corporations.

A
Name of university, college,
or other eligible educational institution

400

1. Cambrian College
2. Cambrian College
3. Cambrian College
4. Cambrian College
5. Mohawk College
6. University of Waterloo
- 7.

B
Name of qualifying
co-operative education program

405

Powerline Technician
Powerline Technician
Powerline Technician
Powerline Technician
Electrical Engineering Technology Control
Electrical Engineering

C
Name of student

410

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

D
Start date of WP
(see note 1 below)

430

2010-05-17
2010-05-17
2010-09-07
2010-09-07
2010-05-03
2010-09-13

E
End date of WP
(see note 2 below)

435

2010-08-27
2010-08-27
2010-12-17
2010-12-17
2010-08-27
2010-12-24

C
Name of student**D**
Start date of WP
(see note 1 below)**E**
End date of WP
(see note 2 below)**410****430****435**

7.

Note 1: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the start date for the separate WP.

Note 2: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the end date for the separate WP.

- Part 4 - Calculation of the Ontario co-operative education tax credit (continued)

	F1 Eligible expenditures before March 27, 2009 (see note 1 below)		F2 Eligible expenditures after March 26, 2009 (see note 1 below)		X Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	Y Total number of consecutive weeks of the student's WP (see note 3 below)
	450		452			
1.	10.000 %		9,896	25.000 %		15
2.	10.000 %		27,209	25.000 %		15
3.	10.000 %		10,741	25.000 %		14
4.	10.000 %		11,000	25.000 %		14
5.	10.000 %		10,483	25.000 %		17
6.	10.000 %		18,720	25.000 %		15
7.	10.000 %			25.000 %		

	G Eligible amount (eligible expenditures multiplied by eligible percentage) (see note 2 below)	H Maximum CETC per WP (see note 3 below)	I CETC on eligible expenditures (column G or H, whichever is less)	J CETC on repayment of government assistance (see note 4 below)	K CETC for each WP (column I or column J)
	460	462	470	480	490
1.	2,474	3,000	2,474		2,474
2.	6,802	3,000	3,000		3,000
3.	2,685	3,000	2,685		2,685
4.	2,750	3,000	2,750		2,750
5.	2,621	3,000	2,621		2,621
6.	4,680	3,000	3,000		3,000
7.					

Ontario co-operative education tax credit (total of amounts in column K) 500 16,530 L

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount L:

Amount L x percentage on line 170 in Part 1 % = M

Enter amount L or M, whichever applies, on line 452 of Schedule 5, *Tax Calculation Supplementary - Corporations*. If you are filing more than one Schedule 550, add the amounts from line L or M, whichever applies, on all the schedules and enter the total amount on line 452 of Schedule 5.

Note 1: Reduce eligible expenditures by all government assistance, as defined under subsection 88(21) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, for the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

Note 2: Calculate the eligible amount (Column G) using the following formula:

Column G = (column F1 x percentage on line 310) + (column F2 x percentage on line 312)

Note 3: If the WP ends before March 27, 2009, the maximum credit amount for the WP is \$1,000.
If the WP begins after March 26, 2009, the maximum credit amount for the WP is \$3,000.
If the WP begins before March 27, 2009, and ends after March 26, 2009, calculate the maximum credit amount using the following formula:

$$(\$1,000 \times X/Y) + [\$3,000 \times (Y - X)/Y]$$

where "X" is the number of consecutive weeks of the WP completed by the student before March 27, 2009,
and "Y" is the total number of consecutive weeks of the student's WP.

Note 4: When claiming a CETC for repayment of government assistance, complete a **separate entry** for each repayment and complete columns A to E and J and K with the details for the previous year WP in which the government assistance was received. Include the amount of government assistance repaid in the tax year multiplied by the eligible percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the CETC in that tax year.

Canada Revenue
AgencyAgence du revenu
du Canada**SCHEDULE 552****ONTARIO APPRENTICESHIP TRAINING TAX CREDIT**

Name of corporation

Business Number

Tax year-end
Year Month Day

Hydro Ottawa Limited

86339 1363 RC0001

2010-12-31

- Use this schedule to claim an Ontario apprenticeship training tax credit (ATTC) under section 89 of the *Taxation Act, 2007* (Ontario).
- The ATTC is a refundable tax credit that is equal to a specified percentage (25% to 45%) of the eligible expenditures incurred by a corporation for a qualifying apprenticeship. Before March 27, 2009, the maximum credit for each apprentice is \$5,000 per year to a maximum credit of \$15,000 over the first 36-month period of the qualifying apprenticeship. After March 26, 2009, the maximum credit for each apprentice is \$10,000 per year to a maximum credit of \$40,000 over the first 48-month period of the qualifying apprenticeship. The maximum credit amount is prorated for an employment period of an apprentice that straddles March 26, 2009.
- Eligible expenditures are salaries and wages (including taxable benefits) paid to an apprentice in a qualifying apprenticeship or fees paid to an employment agency for the provision of services performed by the apprentice in a qualifying apprenticeship. These expenditures must be:
 - paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario;
 - for services provided by the apprentice during the first 36 months of the apprenticeship program, if incurred before March 27, 2009; and
 - for services provided by the apprentice during the first 48 months of the apprenticeship program, if incurred after March 26, 2009.
- An expenditure is not eligible for an ATTC if:
 - the same expenditure was used, or will be used, to claim a co-operative education tax credit; or
 - it is more than an amount that would be paid to an arm's length apprentice.
- An apprenticeship must meet the following conditions to be a qualifying apprenticeship:
 - the apprenticeship is in a qualifying skilled trade approved by the Ministry of Training, Colleges and Universities (Ontario); and
 - the corporation and the apprentice must be participating in an apprenticeship program in which the training agreement has been registered under the *Ontario College of Trades and Apprenticeship Act, 2009* or the *Apprenticeship and Certification Act, 1998* or in which the contract of apprenticeship has been registered under the *Trades Qualification and Apprenticeship Act*.
- Make sure you keep a copy of the training agreement or contract of apprenticeship to support your claim. Do not submit the training agreement or contract of apprenticeship with your *T2 Corporation Income Tax Return*.
- File this schedule with your *T2 Corporation Income Tax Return*.

Part 1 – Corporate information (please print)

110

Name of person to contact for more information

Mike Grue

120

Telephone number including area code

(613) 738-5499

Is the claim filed for an ATTC earned through a partnership? * 150 1 Yes 2 No **X**If **yes** to the question at line 150, what is the name of the partnership? 160

Enter the percentage of the partnership's ATTC allocated to the corporation 170 %

* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 552 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 552 to claim the partner's share of the partnership's ATTC. The total of the partners' allocated amounts can never exceed the amount of the partnership's ATTC.

Part 2 – Eligibility

1. Did the corporation have a permanent establishment in Ontario in the tax year? 200 1 Yes **X** 2 No
2. Was the corporation exempt from tax under Part III of the *Taxation Act, 2007* (Ontario)? 210 1 Yes 2 No **X**

If you answered **no** to question 1 or **yes** to question 2, then you are **not eligible** for the ATTC.

Part 3 – Specified percentage

Corporation's salaries and wages paid in the previous tax year * **300** 10,000,000

eligible expenditures incurred before March 27, 2009:

– If line 300 is \$400,000 or less, enter 30% on line 310.

– If line 300 is \$600,000 or more, enter 25% on line 310.

– If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Specified percentage} = 30\% - \left[5\% \times \left(\frac{\text{amount on line 300} - 400,000}{200,000} \right) \right]$$

Specified percentage **310** 25.000 %

For eligible expenditures incurred after March 26, 2009:

– If line 300 is \$400,000 or less, enter 45% on line 312.

– If line 300 is \$600,000 or more, enter 35% on line 312.

– If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Specified percentage} = 45\% - \left[10\% \times \left(\frac{\text{amount on line 300} - 400,000}{200,000} \right) \right]$$

Specified percentage **312** 35.000 %

* If this is the first tax year of an amalgamated corporation and subsection 89(6) of the *Taxation Act, 2007* (Ontario) applies, enter salaries and wages paid in the previous tax year by the predecessor corporations.

Part 4 – Calculation of the Ontario apprenticeship training tax credit

Complete a **separate entry** for each apprentice that is in a qualifying apprenticeship with the corporation. When claiming an ATTC for repayment of government assistance, complete a **separate entry** for each repayment, and complete columns A to G and M and N with the details for the employment period in the previous tax year in which the government assistance was received.

A Trade code	B Apprenticeship program/ trade name	C Name of apprentice
400	405	410
1. 434a	Powerline Technician	
2. 434a	Powerline Technician	
3. 434a	Powerline Technician	
4. 434a	Powerline Technician	
5. 434a	Powerline Technician	
6. 434a	Powerline Technician	
7. 434a	Powerline Technician	
8. 434a	Powerline Technician	
9. 434a	Powerline Technician	
10. 434a	Powerline Technician	
11. 434a	Powerline Technician	
12. 434a	Powerline Technician	
13. 434a	Powerline Technician	
14. 434a	Powerline Technician	
15. 434a	Powerline Technician	
16. 434a	Powerline Technician	
17. 434a	Powerline Technician	
18. 434a	Powerline Technician	
19.		
20.		
21.		
22.		

D Original contract or training agreement number		E Original registration date of apprenticeship contract or training agreement (see note 1 below)	F Start date of employment as an apprentice in the tax year (see note 2 below)	G End date of employment as an apprentice in the tax year (see note 3 below)
420		425	430	435
1.	PA6228	2008-10-28	2010-01-01	2010-06-25
2.	PB5164	2008-10-28	2010-01-01	2010-12-31
3.	PB8006	2008-10-28	2010-01-01	2010-12-31
4.	PA6241	2008-10-28	2010-01-01	2010-12-31
5.	PB8007	2008-10-28	2010-01-01	2010-12-31
6.	PB5166	2008-10-28	2010-01-01	2010-12-31
7.	PB5165	2008-12-31	2010-01-01	2010-12-31
8.	PB8005	2008-10-28	2010-01-01	2010-12-31
9.	23460	2008-01-01	2010-01-01	2010-12-31
10.	23455	2008-01-01	2010-01-01	2010-12-31
11.	23456	2008-01-01	2010-01-01	2010-12-31
12.	23454	2008-01-01	2010-01-01	2010-12-31
13.	23457	2008-01-01	2010-01-01	2010-12-31
14.	23462	2008-01-01	2010-01-01	2010-12-31
15.	23458	2008-01-01	2010-01-01	2010-12-31
16.	23461	2008-01-01	2010-01-01	2010-12-31
17.	D03828	2008-01-01	2010-01-01	2010-12-31
18.	23459	2008-01-01	2010-01-01	2010-12-31
19.				
20.				
21.				
22.				

Note 1: Enter the original registration date of the apprenticeship contract or training agreement in all cases, even when multiple employers employed the apprentice.

Note 2: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the first day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the start date of employment as an apprentice for the tax year in which the government assistance was received.

Note 3: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the last day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the end date of employment as an apprentice for the tax year in which the government assistance was received.

- Part 4 - Calculation of the Ontario apprenticeship training tax credit (continued)

	H1 Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)	H2 Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)	H3 Number of days employed as an apprentice in the tax year (column H1 plus column H2)	I Maximum credit amount for the tax year (see note 2 below)
	441	442	440	445
1.		365	365	10,000
2.		365	365	10,000
3.		365	365	10,000
4.		365	365	10,000
5.		365	365	10,000
6.		365	365	10,000
7.		365	365	10,000
8.		365	365	10,000
9.		365	365	10,000
10.		365	365	10,000
11.		365	365	10,000
12.		365	365	10,000
13.		365	365	10,000
14.		365	365	10,000
15.		365	365	10,000
16.		365	365	10,000
17.		365	365	10,000
18.		365	365	10,000

	J1 Eligible expenditures before March 27, 2009 (see note 3 below)	J2 Eligible expenditures after March 26, 2009 (see note 3 below)	J3 Eligible expenditures for the tax year (column J1 plus column J2)	K Eligible expenditures multiplied by specified percentage (see note 4 below)
	451	452	450	460
1.		33,384	33,384	11,684
2.		62,509	62,509	21,878
3.		64,787	64,787	22,675
4.		68,844	68,844	24,095
5.		61,284	61,284	21,449
6.		63,103	63,103	22,086
7.		62,843	62,843	21,995
8.		62,092	62,092	21,732
9.		76,509	76,509	26,778
10.		84,354	84,354	29,524
11.		80,709	80,709	28,248
12.		76,612	76,612	26,814
13.		75,133	75,133	26,297
14.		86,180	86,180	30,163
15.		73,870	73,870	25,855
16.		76,458	76,458	26,760
17.		77,920	77,920	27,272
18.		78,183	78,183	27,364

	L ATTC on eligible expenditures (lesser of columns I and K)	M ATTC on repayment of government assistance (see note 5 below)	N ATTC for each apprentice (column L or column M, whichever applies)
	470	480	490
1.	10,000		10,000
2.	10,000		10,000
3.	10,000		10,000
4.	10,000		10,000
5.	10,000		10,000
6.	10,000		10,000
7.	10,000		10,000
8.	10,000		10,000
9.	10,000		10,000
10.	10,000		10,000
11.	10,000		10,000
12.	10,000		10,000
13.	10,000		10,000
14.	10,000		10,000
15.	10,000		10,000
16.	10,000		10,000
17.	10,000		10,000
18.	10,000		10,000
19.			
20.			
21.			
22.			
			180,000 o

Ontario apprenticeship training tax credit (total of amounts in column N) **500****180,000 o**

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount O:

Amount O x percentage on line 170 in Part 1 % = **P**

Enter amount O or P, whichever applies, on line 454 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 552, add the amounts from line O or P, whichever applies, on all the schedules, and enter the total amount on line 454 of Schedule 5

Note 1: When there are multiple employment periods as an apprentice in the tax year with the corporation, do not include days in which the individual was not employed as an apprentice.

For H1: The days employed as an apprentice must be within 36 months of the registration date provided in column E.

For H2: The days employed as an apprentice must be within 48 months of the registration date provided in column E.

Note 2: Maximum credit = $(\$5,000 \times H1/365^*) + (\$10,000 \times H2/365^*)$
* 366 days, if the tax year includes February 29

Note 3: Reduce eligible expenditures by all government assistance, as defined under subsection 89(19) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, in respect of the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

For J1: Eligible expenditures before March 27, 2009, must be for services provided by the apprentice during the first 36 months of the apprenticeship program.

For J2: Eligible expenditures after March 26, 2009, must be for services provided by the apprentice during the first 48 months of the apprenticeship program.

Note 4: Calculate the amount in column K as follows:
Column K = (J1 x line 310) + (J2 x line 312)

Note 5: Include the amount of government assistance repaid in the tax year multiplied by the specified percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the ATTC in that tax year.
Complete a **separate entry** for each repayment of government assistance.

Continuity of Capital Dividend Account

2010-12-31 (see Note)

Capital gains

Non-taxable portion of capital gains realized in prior years		225,385	
Non-taxable portion of capital gains for the year	+	1,259,282	1,484,667

Capital losses

Non-deductible portion of capital losses incurred in prior years			
Non-deductible portion of capital losses for the year	+		
Non-deductible portion of business investment losses	+		
Excess of non-taxable portion of gains over losses			1,484,667

Capital dividends received

Aggregate of dividends received in prior years			
Dividends received during the year	+		

Eligible capital property

Non-taxable portion of net proceeds on sale of E.C.P. – Balance from prior years			
Disposition incurred during the taxation year ending after October 17, 2000			
Amount to be included under subsection 14 (1)(b).			
Amount from line S on Schedule 10 for the taxation years ending after October 17, 2000			
– for the current year			
Appropriate portion of amount deducted as a credit loss (paragraph 20(4.2)) or capital losses (paragraph 20(4.3)) for the taxation years ending after October 17, 2000			
– for the current year	-		
Non-taxable portion of net proceeds on sale of E.C.P.			

Life insurance policies

Proceeds from life insurance policies received in prior years			
Proceeds from life insurance policies received in year	+		
Adjusted cost base of life insurance policies disposed of in prior years	-		
Adjusted cost base of life insurance policies disposed of in year	-		

Capital gains paid out by a trust

Non-taxable portion of capital gains paid out by a trust – Balance from prior years			
Non-taxable portion of capital gains paid out by a trust – for the current year	+		
Non-taxable dividends earned from a CDA and paid out by a trust – Balance from prior years			
Non-taxable dividends earned from a CDA and paid out by a trust – for the current year	+		

Capital dividend account balance before capital dividends paid or payable **1,484,667**

Capital dividend account balance before capital dividends paid or payable	<u><u>1,484,667</u></u>
----------------------------------------------------------------------------------	-------------------------

Capital dividends paid or payable

Aggregate of dividends – prior years

Dividends paid or payable for year

+

Capital dividend account balance	<u><u>1,484,667</u></u>
-----------------------------------------	-------------------------

Balance of the capital dividend account at the end of the preceding taxation year

Balance of the capital dividend account on 2009-12-31

225,385

Note: The time period in which the CDA applies commences on the first day of the first taxation year ending after 1971 and after the corporation last became a private corporation and ends immediately before the balance in the CDA is to be determined.



4. OPERATING COSTS

Issue 4.6 – Is the test year forecast of PILs appropriate?

Board Staff Question #50 - Ref: Exh J3-1-1, Attachment AU and Exh J2-1-1, Attachment AT

Hydro Ottawa provides the PP&E continuity schedule under MIFRS in Attachment AT and provides the PILs calculation in Attachment AU. The amounts for capital additions for both bridge year and test year from both schedules are noted below:

	2011 Bridge Year
Capital additions per Continuity schedule:	\$70,947 k
Capital additions per Schedule 8 in PILs model:	\$70,780 k
Difference:	\$ 167 k
	2012 Test Year
Capital additions per Continuity schedule:	\$81,413 k
Capital additions per Schedule 8 in PILs model:	\$77,413 k
Difference:	\$ 4,000 k

- a) Please explain the differences noted above and justify why the amounts for capital additions in the PILs model should be different than the amounts of capital additions in the PP&E continuity schedule.
- b) If the differences cannot be explained, please adjust Schedule 8 in the PILs model for the bridge year and test year, and update the PILs model accordingly by using the capital addition amounts provided in PP&E continuity schedule for the bridge year and test year.

Response

- a) Capital additions for the 2011 bridge year should be \$70,947K as stated in Attachment AT. The difference of \$4,000K for the test year 2012 relates to purchases in 2011 of \$4,000K. For tax purposes, land is not a depreciable asset and therefore land has not been included in Schedule 8 of the PILS model.



- 1 b) Exhibits D6-1-1 Attachment AD – PILS Model (Updated) and J3-1-1 Attachment AU
- 2 – PILS Model (Updated) have been adjusted to reflect the \$167,000 change.
- 3



1 **4. OPERATING COSTS**

2

3 **Issue 4.6 - Is the test year forecast of PILS appropriate?**

4

5 Energy Probe Question #55 - Ref: Exhibit G6, Tab 2, Sch. 1, Attachment AE

6 Please file a copy of Hydro Ottawa's 2010 tax return.

7

8 **Response**

9

10 Please see K4-6-1 (Board Staff # 48) Attachment 1 for a copy of the final 2010 corporate
11 tax return.



1 **6. SMART METERS**

2
3 **Issue 6.1 - Is the proposed elimination of the smart meter rate adder and the**
4 **inclusion of the smart meter costs in the 2012 revenue requirement appropriate?**

5
6 Board Staff Question 53 - Ref: Exh I2-1-1, p1-2 and p10 (OEB #53)

7 At the end of 2010, 99.3% of smart meters had been deployed. Ongoing expenditures
8 for 2012 metering will be treated as part of normal business. Hydro Ottawa has applied
9 to include all of its smart meter capital additions from 2006 to 2010 in its 2012 rate base.
10 The capital additions from 2006 to April 30, 2007 were included in the 2008 rate base, as
11 approved in the Smart Meter Proceeding (EB-2007-0063) on August 8, 2007 and
12 amended on September 21, 2007.

- 13 a) Table 5 summarizes the calculation of revenue requirement related to smart meter
14 costs. Staff is unable to confirm several of the entries in the table. Please file an
15 excel version of the table, preferably using the most recent version of the Smart
16 Meter Rate Calculation Model at
17 [http://www.ontarioenergyboard.ca/OEB/_Documents/2011EDR/Smart%20Meter](http://www.ontarioenergyboard.ca/OEB/_Documents/2011EDR/Smart%20Meter%20Rate%20Calculation%20Model%20Instructions.zip)
18 [%20Rate%20Calculation%20Model%20Instructions.zip](http://www.ontarioenergyboard.ca/OEB/_Documents/2011EDR/Smart%20Meter%20Rate%20Calculation%20Model%20Instructions.zip) or a version that supersedes
19 this version.
20 b) Please confirm that the data related to smart meter capital is consistent with the data
21 in the Fixed Asset Continuity Schedules.

22
23 **Response**

- 24
25 a) Hydro Ottawa Limited ("Hydro Ottawa") has completed the Smart Meter Rate
26 Calculation model posted by the Ontario Energy Board, Please see Attachment 1 to
27 K6-1-1.
28
29 b) The data related to the smart meter capital is consistent with the data in the Fixed
30 Asset Continuity Schedule. Please note there are costs in the Fixed Asset Continuity
31 Schedules under the category of Smart Meter that are not part of the smart meter



- 1 capital data included in I2-1-1 (Updated), such as remote disconnection and
- 2 installation costs paid by customers.

Sheet 1 Utility Information Sheet

Name of LDC: Hydro Ottawa Limited

Licence Number: ED-2002-0556

Date of Submission: September 14, 2011

Contact Information

Name: Jane Scott

Title: Manager, Rates and Revenue

Phone Number: 613-738-5499 ext 7499

E-Mail Address: janescott@hydroottawa.com

Sheet 2. Smart Meter Capital Cost and Operational Expense Data

Smart Meter Unit Installation Plan:

assume calendar year installation

Planned number of Residential smart meters to be installed

Planned number of General Service Less Than 50 kW smart meters

Planned Meter Installation (Residential and Less Than 50 kW only

Percentage of Completion

Planned number of General Service Greater Than 50 kW smart meters

Planned / Actual Meter Installation

	2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Forecasted	Later Forecasted	Total
	96,570	70,694		73,798	26,454	4,931	2,573	5,974		278,421
	765	5,606		10,269	5,053	1,270	652	724		23,687
	97,335	76,300		84,067	31,507	6,201		6,698	-	302,108
	32%	57%		85%	96%	98%	98%	100%	100%	
	235	137		894	775	698	20	30		2,769
	97,570	76,437		84,961	32,282	6,899	20	6,728	-	304,877

Other Unit Installation Plan:

assume calendar year installation

Planned number of Collectors to be installed

Planned number of Repeaters to be installed

Other : Please specify

	2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Forecasted	Later Forecasted	Total
	58	327		343	174	131	147	320		1,353
										-
										-
										-
										-
										-

Capital Costs

1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

1.1.1 Smart Meter

may include new meters and modules, etc.

1.1.2 Installation Cost

may include socket kits plus shipping, labour, benefits, vehicle, etc.

1.1.3a Workforce Automation Hardware

may include fieldworker handhelds, barcode hardware, etc.

1.1.3b Workforce Automation Software

may include fieldworker handhelds, barcode hardware, etc.

Total Advanced Metering Communication Device (AMCD)

Asset Type

	2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Full Year	Later Forecasted	Total
Smart Meter	\$ 10,912,767	\$ 10,596,597	\$ 12,526,591	\$ 9,726,371	\$ 3,924,168	\$ 1,123,912	\$ 511,289	\$ 1,290,088		\$ 37,573,883
Smart Meter	\$ 1,716,248	\$ 2,798,028	\$ 2,088,656	\$ 3,499,536	\$ 2,894,422	\$ 928,802	\$ 162,003	\$ 109,808		\$ 11,947,745
Tools & Equip	\$ 838,597	\$ 9,112	\$ 847,709							\$ 847,709
Comp. Soft.										\$ -
	\$ 13,467,613	\$ 13,404,637	\$ 15,462,956	\$ 13,225,907	\$ 6,818,590	\$ 2,052,714	\$ 673,292	\$ 1,399,876	\$ -	\$ 50,369,337

1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)

1.2.1 Collectors

1.2.2 Repeaters

may include radio licence, etc.

1.2.3 Installation

may include meter seals and rings, collector computer hardware, etc.

Total Advanced Metering Regional Collector (AMRC) (includes LAN)

	2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Forecasted	Later Forecasted	Total
Smart Meter	\$ 53,473	\$ 384,929	\$ 79,271	\$ 302,372	\$ 152,591	\$ 126,137	\$ 141,543	\$ 308,121		\$ 1,327,623
Smart Meter										\$ -
Smart Meter	\$ 12,133	\$ 43,599	\$ 17,367	\$ 56,272	\$ 21,200	\$ 111,316	\$ 124,912	\$ 271,917		\$ 516,437
	\$ 65,606	\$ 428,528	\$ 96,638	\$ 358,645	\$ 173,790	\$ 237,453	\$ 266,455	\$ 580,039	\$ -	\$ 1,844,061

1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)

1.3.1 Computer Hardware

1.3.2 Computer Software

1.3.3 Computer Software Licence & Installation (includes hardware & software)

may include AS/400 disc space, backup & recovery computer, UPS, etc.

Total Advanced Metering Control Computer (AMCC)

	2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Full Year	Later Forecasted	Total
Comp. Hard.		\$ 53,634	\$ 53,131	\$ 5,138	\$ -	\$ 666,387	\$ -	\$ 363,072		\$ 1,088,230
Comp. Soft.		\$ 79,986	\$ 27,185	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 79,986
Comp. Soft.		\$ 319,638	\$ 84,559	\$ 982,788	\$ 113,462	\$ 3,033,355	\$ 416,007	\$ 416,477		\$ 4,865,719
	\$ -	\$ 453,258	\$ 164,875	\$ 987,925	\$ 113,462	\$ 3,699,742	\$ 416,007	\$ 779,549	\$ -	\$ 6,035,936

1.4 WIDE AREA NETWORK (WAN)

1.4.1 Activation Fees

Total Wide Area Network (WAN)

	2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Forecasted	Later Forecasted	Total
Tools & Equip										\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY

1.5.1 Customer equipment (including repair of damaged equipment)

1.5.2 AMI Interface to CIS

1.5.3 Professional Fees

1.5.4 Integration

1.5.5 Program Management

1.5.6 Other AMI Capital

Total Other AMI Capital Costs Related To Minimum Functionality

	2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Forecasted	Later Forecasted	Total
Other Equip.										\$ -
Comp. Soft.								\$ 231,177		\$ 231,177
Comp. Soft.										\$ -
Comp. Soft.								\$ 927,930		\$ 927,930
Comp. Soft.										\$ -
Comp. Soft.										\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,159,107	\$ -	\$ 1,159,107
	\$ 13,533,219	\$ 14,286,423	\$ 15,724,469	\$ 14,572,477	\$ 7,105,842	\$ 5,989,909	\$ 1,355,754	\$ 3,918,570	\$ -	\$ 59,406,440

Total Capital Costs

Sheet 2. Smart Meter Capital Cost and Operational Expense Data

O M & A

2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

2.1.1 Maintenance

may include meter reverification costs, etc.

Total Incremental AMI Operation Expenses

2006 Audited Actual	2007 Audited Actual	Approved to Apr 30, 2007	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 June Actual	2011 Forecasted	Later Forecasted	Total
			\$ 32,720	\$ 33,430	\$ 20,750	\$ 2,798	\$ 238,414		\$ 325,315
\$ -	\$ -	\$ -	\$ 32,720	\$ 33,430	\$ 20,750	\$ 2,798	\$ 238,414	\$ -	\$ 325,315

2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)

2.2.1 Maintenance

Total Advanced Metering Regional Collector (AMRC) (includes LAN)

									\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)

2.3.1 Hardware Maintenance

may include server support, etc.

2.3.2 Software Maintenance

may include maintenance support, etc.

Total Advanced Metering Control Computer (AMCC)

	\$ 210		\$ 2,842	\$ 1,983	\$ -	\$ 259	\$ 259		\$ 5,294
	\$ 92,700		\$ 75,905	\$ 179,037	\$ 637,760	\$ 303,101	\$ 949,000		\$ 1,934,402
\$ -	\$ 92,909	\$ -	\$ 78,747	\$ 181,021	\$ 637,760	\$ 303,360	\$ 949,259	\$ -	\$ 1,939,695

2.4 WIDE AREA NETWORK (WAN)

2.4.1 WIDE AREA NETWORK (WAN)

may include serial to Ethernet hardware, etc.

Total Incremental Other Operation Expenses

	\$ 201,153	\$ 32,806	\$ 366,373	\$ 356,332	\$ 453,543	\$ 209,098	\$ 321,560		\$ 1,731,768
\$ -	\$ 201,153	\$ 32,806	\$ 366,373	\$ 356,332	\$ 453,543	\$ 209,098	\$ 321,560	\$ -	\$ 1,731,768

2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY

2.5.1 Business Process Redesign

2.5.2 Customer Communication

may include project communication, etc.

2.5.3 Program Management

2.5.4 Change Management

may include training, etc.

2.5.5 Administration Costs

2.5.6 Other AMI Expenses

Total 2.5 Other AMI OM&A Costs Related To Minimum Functionality

	\$ 109,042	\$ 74,978	\$ 42,345	\$ 204,560	\$ 40,775	\$ 56,132	\$ 100,000		\$ 571,698
	\$ 54,995	\$ 15,349	\$ 53,138	\$ 4,883	\$ 139,701	\$ 165,377	\$ 921,000		\$ 1,189,076
	\$ 49,835	\$ 34,285	\$ 26,800	\$ 56,501	\$ 46,075		\$ -		\$ 213,477
	\$ 2,535		\$ 8,167	\$ 97,127	\$ 203,668	\$ 32	\$ 32		\$ 311,529
	\$ 92,680	\$ 63,728	\$ 30,346	\$ 113,454	\$ 145,855	\$ 68,236	\$ 194,146		\$ 640,209
			\$ 76,975	\$ 62,454	\$ 2,763	\$ 2,004	\$ -		\$ 162,192
\$ -	\$ 309,087	\$ 188,318	\$ 237,771	\$ 558,989	\$ 578,837	\$ 291,781	\$ 1,215,178	\$ -	\$ 3,088,180

Total O M & A Costs

\$ -	\$ 603,149	\$ 221,124	\$ 715,611	\$ 1,129,772	\$ 1,690,890	\$ 807,037	\$ 2,724,412	\$ -	\$ 7,084,959
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Sheet 3. LDC Assumptions and Data

Assumptions:

1. Planned meter installations occur evenly through the year.
2. Year assumed January to December
3. Amortization is straight line and has half year rule applied in first year

2006 EDR Data Information	2007	2008	2009	2010	2011	Later
Rate Base						
Deemed Short Term Debt %		4%	4%	4%	4%	4%
Deemed Debt	60%	60%	56%	56%	56%	0%
Deemed Equity	40%	40%	40%	40%	40%	96%
Deemed Short Term Debt Rate%		4.47%	4.47%	4.47%	4.47%	1.13%
Weighted Debt Rate	5.25%	5.25%	5.26%	5.26%	5.26%	0.00%
Proposed ROE	9.00%	9.00%	8.57%	8.57%	8.57%	8.01%
Weighted Average Cost of Capital	6.75%	6.75%	6.55%	6.55%	6.55%	7.73%

Working Capital Allowance %	15.00%	15.00%	12.50%	12.50%	12.50%	15.00%
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2006 EDR Tax Rate						
Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%
					29.00%	

Capital Data:

	2006	2007	Approved	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	to Apr 30, 2007	Audited Actual	Audited Actual	Actual	Forecasted	Forecasted	
Smart Meter	\$ 12,694,622	\$ 13,824,053	\$ 14,711,885	\$ 13,584,551	\$ 6,992,380	\$ 2,290,167	\$ 1,979,915	\$ -	\$ 66,077,573
Computer Hardware	\$ -	\$ 53,634	\$ 53,131	\$ 5,138	\$ -	\$ 666,387	\$ 363,072	\$ -	\$ 1,141,361
Computer Software	\$ -	\$ 399,624	\$ 111,744	\$ 982,788	\$ 113,462	\$ 3,033,355	\$ 1,575,584	\$ -	\$ 6,216,556
Tools & Equipment	\$ 838,597	\$ 9,112	\$ 847,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,695,418
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Costs	\$ 13,533,219	\$ 14,286,423	\$ 15,724,469	\$ 14,572,477	\$ 7,105,842	\$ 5,989,909	\$ 3,918,570	\$ -	\$ 75,130,909
	-	-	-	-	-	-	-	-	15,724,469.00

Operating Expense Data:

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Actual	Forecasted	Forecasted	
2.1 Advanced Metering Communication Device (AMCD)	\$ -	\$ -	\$ 32,720	\$ 33,430	\$ 20,750	\$ 238,414	\$ -	\$ 325,315
2.2 Advanced Metering Regional Collector (AMRC) (includes LAN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 Advanced Metering Control Computer (AMCC)	\$ -	\$ 92,909	\$ 78,747	\$ 181,021	\$ 637,760	\$ 949,259	\$ -	\$ 1,939,695
2.4 Wide Area Network (WAN)	\$ -	\$ 201,153	\$ 366,373	\$ 356,332	\$ 453,543	\$ 321,560	\$ -	\$ 1,698,962
2.5 Other AMI OM&A Costs Related To Minimum Functionality	\$ -	\$ 309,087	\$ 237,771	\$ 558,989	\$ 578,837	\$ 1,215,178	\$ -	\$ 2,899,862
Total O M & A Costs	\$ -	\$ 603,149	\$ 715,611	\$ 1,129,772	\$ 1,690,890	\$ 2,724,412	\$ -	\$ 6,863,835
	-	-	-	-	-	-	-	221,124.00

Per Meter Cost Split:

	Per Meter	Installed	Investment	% of Invest
Smart meter including installation	\$ 218.72	302,108	\$ 66,077,573	81%
Computer Hardware Costs	\$ 3.78	302,108	\$ 1,141,361	1%
Computer Software Costs	\$ 20.58	302,108	\$ 6,216,556	8%
Tools & Equipment	\$ 5.61	302,108	\$ 1,695,418	2%
Other Equipment	\$ -	302,108	\$ -	0%
Smart meter incremental operating expenses	\$ 22.72	302,108	\$ 6,863,835	8%
Total Smart Meter Capital Costs per meter	\$ 271.41		\$ 81,994,744	100%

Depreciation Rates

	2006	2007	Adjusted 2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted	Forecasted
Smart Meter (years)	15	15	15	15	15	15	15	15
Computer Hardware (years)	5	5	5	5	5	5	5	10
Computer Software (years)	5	5	5	5	5	5	5	5
Tools & Equipment (years)	10	10	10	10	10	10	10	10
Other Equipment (years)	10	10	10	10	10	10	10	10

CCA Rates

	2006	2007	Adjusted 2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted	Forecasted
CCA Class	47	47	47	47	47	47	47	47
Smart Meter	8%	8%	8%	8%	8%	8%	8%	8%
CCA Class	45	45	45	50	50	50	50	50
Computer Equipment	45%	45%	45%	55%	55%	55%	55%	55%
CCA Class	8	8	8	8	8	8	8	8
General Equipment	20%	20%	20%	20%	20%	20%	20%	20%

Sheet 4: Smart Meter Rev Req Calc

Smart Meter Revenue Requirement Calculation

Average Asset Values

Net Fixed Assets Smart Meters
Net Fixed Assets Computer Hardware
Net Fixed Assets Computer Software
Net Fixed Assets Tools & Equipment
Net Fixed Assets Other Equipment
Total Net Fixed Assets

Working Capital

Operation Expense
Working Capital %

Smart Meters Included in Rate Base

Return on Rate Base

Deemed Short Term Debt %
Deemed Long Term Debt %
Deemed Equity %

Deemed Short Term Debt Rate%

Weighted Debt Ratio (i.e. LOC Assumptions and Data)
Proposed RCE (i.e. LOC Assumptions and Data)

Return on Rate Base

Operating Expenses

Incremental Operating Expenses (i.e. LOC Assumptions and Data)

Amortization Expenses

Amortization Expenses - Smart Meters
Amortization Expenses - Computer Hardware
Amortization Expenses - Computer Software
Amortization Expenses - Tools & Equipment
Amortization Expenses - Other Equipment
Total Amortization Expenses

Revenue Requirement Before PILs

Calculation of Taxable Income

Incremental Operating Expenses
Depreciation Expenses
Interest Expense

Taxable Income For PILs

Grossed up PILs (i.e. PIU)

Revenue Requirement Before PILs
Grossed up PIUs (i.e. PIU)

Revenue Requirement for Smart Meters

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Actual	2011 Forecasted	Later Forecasted
Net Fixed Assets Smart Meters	\$ 1,132,733.81	\$ 18,529,539.34	\$ 17,585,537.22	\$ 26,291,116.44	\$ 28,851,846.44	\$ 28,882,484.56	\$ -
Net Fixed Assets Computer Hardware	\$ -	\$ 24,135.16	\$ 2,714.12	\$ 4,411.79	\$ 303,157.85	\$ 698,647.82	\$ -
Net Fixed Assets Computer Software	\$ -	\$ 179,830.85	\$ 672,558.48	\$ 1,010,015.34	\$ 2,180,823.91	\$ 3,654,464.75	\$ -
Net Fixed Assets Tools & Equipment	\$ 396,333.80	\$ 759,065.92	\$ 0.42	\$ 0.38	\$ 0.33	\$ 0.28	\$ -
Net Fixed Assets Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Fixed Assets	\$ 1,529,067.61	\$ 19,492,571.27	\$ 18,260,810.24	\$ 27,305,544.93	\$ 31,315,807.42	\$ 33,033,577.23	\$ -
Working Capital	\$ -	\$ 603,149.46	\$ 715,611.32	\$ 1,129,771.83	\$ 1,690,890.45	\$ 2,724,411.68	\$ -
Operation Expense	\$ -	\$ 90,472.42	\$ 89,461.42	\$ 141,221.48	\$ 211,361.31	\$ 340,551.46	\$ -
Working Capital %	\$ -	\$ 90,472.42	\$ 89,461.42	\$ 141,221.48	\$ 211,361.31	\$ 340,551.46	\$ -
Smart Meters Included in Rate Base	\$ 6,534,067.61	\$ 19,583,443.68	\$ 18,953,261.66	\$ 27,446,766.01	\$ 31,526,968.73	\$ 33,374,128.69	\$ -
Return on Rate Base							
Deemed Short Term Debt %	60.0%	60.0%	4.0%	4.0%	4.0%	4.0%	0.04
Deemed Long Term Debt %	40.0%	40.0%	56.0%	56.0%	56.0%	56.0%	0.0%
Deemed Equity %	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	96.0%
Deemed Short Term Debt Rate%			4.5%	4.5%	4.5%	4.5%	1.1%
Weighted Debt Ratio (i.e. LOC Assumptions and Data)	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	0.0%
Proposed RCE (i.e. LOC Assumptions and Data)	9.0%	9.0%	8.6%	8.6%	8.6%	8.6%	8.0%
Return on Rate Base	\$ 205,823.13	\$ 616,878.48	\$ 540,525.31	\$ 808,471.04	\$ 928,658.39	\$ 983,068.33	\$ -
Operating Expenses	\$ 235,228.43	\$ 705,003.97	\$ 829,046.87	\$ 943,875.14	\$ 1,080,744.49	\$ 1,144,055.13	\$ -
Incremental Operating Expenses (i.e. LOC Assumptions and Data)	\$ 441,049.56	\$ 1,321,882.45	\$ 1,321,882.45	\$ 1,798,421.90	\$ 2,065,773.10	\$ 2,186,806.41	\$ -
Amortization Expenses	\$ -	\$ 603,149.46	\$ 715,611.32	\$ 1,129,771.83	\$ 1,690,890.45	\$ 2,724,411.68	\$ -
Amortization Expenses - Smart Meters	\$ 423,154.06	\$ 1,307,159.89	\$ 1,239,937.72	\$ 1,826,835.44	\$ 2,236,263.67	\$ 3,377,589.73	\$ -
Amortization Expenses - Computer Hardware	\$ -	\$ 5,363.37	\$ 614.31	\$ 1,128.08	\$ 67,766.78	\$ 170,712.68	\$ -
Amortization Expenses - Computer Software	\$ -	\$ 39,862.41	\$ 168,854.78	\$ 265,479.72	\$ 580,161.40	\$ 1,041,055.26	\$ -
Amortization Expenses - Tools & Equipment	\$ 41,929.87	\$ 84,315.56	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ -
Amortization Expenses - Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amortization Expenses	\$ 465,083.93	\$ 1,436,751.02	\$ 1,396,406.86	\$ 2,192,443.28	\$ 2,883,181.90	\$ 3,589,357.71	\$ -
Revenue Requirement Before PILs	\$ 906,133.49	\$ 3,361,792.92	\$ 3,314,400.71	\$ 5,120,637.00	\$ 6,639,845.45	\$ 8,500,575.80	\$ -
Calculation of Taxable Income							
Incremental Operating Expenses	\$ -	\$ 603,149.46	\$ 715,611.32	\$ 1,129,771.83	\$ 1,690,890.45	\$ 2,724,411.68	\$ -
Depreciation Expenses	\$ 465,083.93	\$ 1,436,751.02	\$ 1,396,406.86	\$ 2,192,443.28	\$ 2,883,181.90	\$ 3,589,357.71	\$ -
Interest Expense	\$ 235,228.43	\$ 705,003.97	\$ 829,046.87	\$ 943,875.14	\$ 1,080,744.49	\$ 1,144,055.13	\$ -
Taxable Income For PILs	\$ 98,887.62	\$ 277,424.77	\$ 146,943.05	\$ 311,094.32	\$ 179,823.76	\$ 108,442.59	\$ -
Grossed up PILs (i.e. PIU)	\$ 906,133.49	\$ 3,361,792.92	\$ 3,314,400.71	\$ 5,120,637.00	\$ 6,639,845.45	\$ 8,500,575.80	\$ -
Revenue Requirement Before PILs	\$ 906,133.49	\$ 3,361,792.92	\$ 3,314,400.71	\$ 5,120,637.00	\$ 6,639,845.45	\$ 8,500,575.80	\$ -
Grossed up PIUs (i.e. PIU)	\$ 906,133.49	\$ 3,361,792.92	\$ 3,314,400.71	\$ 5,120,637.00	\$ 6,639,845.45	\$ 8,500,575.80	\$ -
Revenue Requirement for Smart Meters	\$ 1,894,821.12	\$ 3,639,297.79	\$ 3,461,343.76	\$ 5,431,731.33	\$ 6,818,689.22	\$ 8,609,818.35	\$ -

Sheet 5. PILs

PILs Calculation

	2006	2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Actual	Forecasted	Forecasted
INCOME TAX							
Net Income	\$ 235,226.43	\$ 705,003.97	\$ 629,046.97	\$ 940,875.14	\$ 1,080,744.49	\$ 1,144,065.13	\$ -
Amortization	\$ 465,083.93	\$ 1,436,751.02	\$ 1,396,406.85	\$ 2,192,443.28	\$ 2,883,181.90	\$ 3,589,357.71	\$ -
CCA - Smart Meters	-\$ 507,784.87	-\$ 1,527,909.08	-\$ 1,450,143.53	-\$ 2,157,209.31	-\$ 2,355,934.45	-\$ 2,338,262.96	\$ -
CCA - Computers	\$ -	\$ 101,983.00	\$ 394,602.61	-\$ 480,452.63	\$ 1,264,834.75	\$ 2,119,734.96	\$ -
CCA - Other Equipment	-\$ 83,859.75	-\$ 151,858.74	\$ 0.08	-\$ 0.07	\$ 0.05	\$ 0.04	\$ -
Change in taxable income	\$ 108,665.75	\$ 360,004.16	\$ 180,707.59	\$ 495,656.40	\$ 343,157.14	\$ 275,424.88	\$ -
Tax Rate (3. LDC Assumptions and Data)	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	29.00%
Income Taxes Payable	\$ 39,250.07	\$ 130,033.50	\$ 60,537.04	\$ 163,566.61	\$ 106,378.71	\$ 77,807.53	\$ -
ONTARIO CAPITAL TAX							
Smart Meters	\$ 12,271,467.62	\$ 24,788,411.06	\$ 23,757,844.11	\$ 28,824,388.77	\$ 28,879,302.10	\$ 28,481,627.06	\$ -
Computer Hardware	\$ -	\$ 48,270.32	\$ 4,975.82	\$ 3,847.74	\$ 602,467.96	\$ 794,827.27	\$ -
Computer Software	\$ -	\$ 359,661.69	\$ 1,086,024.87	\$ 934,007.01	\$ 3,387,200.61	\$ 3,921,728.90	\$ -
Tools & Equipment	\$ 796,667.60	\$ 721,464.25	\$ 0.40	\$ 0.35	\$ 0.31	\$ 0.26	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base	\$ 13,068,135.21	\$ 25,917,807.32	\$ 24,848,845.19	\$ 29,762,243.88	\$ 32,868,970.97	\$ 33,198,183.49	\$ -
Less: Exemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deemed Taxable Capital	\$ 13,068,135.21	\$ 25,917,807.32	\$ 24,848,845.19	\$ 29,762,243.88	\$ 32,868,970.97	\$ 33,198,183.49	\$ -
Ontario Capital Tax Rate	0.285%	0.285%	0.225%	0.225%	0.075%	0.000%	0.000%
Net Amount (Taxable Capital x Rate)	\$ 37,244.19	\$ 73,865.75	\$ 55,909.90	\$ 66,965.05	\$ 24,651.73	\$ -	\$ -
Gross Up							
	PILs Payable	PILs Payable	PILs Payable	PILs Payable	PILs Payable	PILs Payable	PILs Payable
Change in Income Taxes Payable	\$ 39,250.07	\$ 130,033.50	\$ 60,537.04	\$ 163,566.61	\$ 106,378.71	\$ 77,807.53	\$ -
Change in OCT	\$ 37,244.19	\$ 73,865.75	\$ 55,909.90	\$ 66,965.05	\$ 24,651.73	\$ -	\$ -
PIL's	\$ 76,494.25	\$ 203,899.25	\$ 116,446.94	\$ 230,531.66	\$ 131,030.44	\$ 77,807.53	\$ -
	Gross Up 36.12%	Gross Up 36.12%	Gross Up 33.50%	Gross Up 33.00%	Gross Up 31.00%	Gross Up 28.25%	Gross Up 29.00%
	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs
Change in Income Taxes Payable	\$ 61,443.44	\$ 203,559.02	\$ 91,033.15	\$ 244,129.27	\$ 154,172.05	\$ 108,442.55	\$ -
Change in OCT	\$ 37,244.19	\$ 73,865.75	\$ 55,909.90	\$ 66,965.05	\$ 24,651.73	\$ -	\$ -
PIL's	\$ 98,687.62	\$ 277,424.77	\$ 146,943.05	\$ 311,094.32	\$ 178,823.78	\$ 108,442.55	\$ -

This model is the sole and direct responsibility of the user. The user is free to change the model in any way to suit individual needs. There is no guarantee that utilization of this model or its inherent calculations will be accepted by the OEB.

Smart Meter Average Net Fixed Assets

Net Fixed Assets - Smart Meters

Opening Capital Investment
Capital Investment (3. LDC Assumptions and Data)
Closing Capital Investment

Opening Accumulated Amortization
Amortization (15 Years Straight Line)
Closing Accumulated Amortization

Opening Net Fixed Assets
Closing Net Fixed Assets
Average Net Fixed Assets

2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
\$ -	\$ 12,694,621.67	\$ -	\$ 11,806,790.00	\$ 25,391,341.49	\$ 32,383,721.59	\$ 34,673,888.59
\$ 12,694,621.67	\$ 13,824,053.33	\$ 11,806,790.00	\$ 13,584,551.49	\$ 6,992,380.10	\$ 2,290,167.00	\$ 1,979,914.69
\$ 12,694,621.67	\$ 26,518,675.00	\$ 11,806,790.00	\$ 25,391,341.49	\$ 32,383,721.59	\$ 34,673,888.59	\$ 36,653,803.28
\$ -	\$ 423,154.06	\$ -	\$ 393,559.67	\$ 1,633,497.38	\$ 3,559,332.82	\$ 5,794,586.49
\$ 423,154.06	\$ 1,307,109.89	\$ 393,559.67	\$ 1,239,937.72	\$ 1,925,835.44	\$ 2,235,253.67	\$ 2,377,589.73
\$ 423,154.06	\$ 1,730,263.94	\$ 393,559.67	\$ 1,633,497.38	\$ 3,559,332.82	\$ 5,794,586.49	\$ 8,172,176.22
\$ -	\$ 12,271,467.62	\$ -	\$ 11,413,230.33	\$ 23,757,844.11	\$ 28,824,388.77	\$ 28,879,302.10
\$ 12,271,467.62	\$ 24,788,411.06	\$ 11,413,230.33	\$ 23,757,844.11	\$ 28,824,388.77	\$ 28,879,302.10	\$ 28,481,627.06
\$ 6,135,733.81	\$ 18,529,939.34	\$ 5,706,615.17	\$ 17,585,537.22	\$ 26,291,116.44	\$ 28,851,845.44	\$ 28,680,464.58

Net Fixed Assets - Computer Hardware

Opening Capital Investment
Capital Investment (3. LDC Assumptions and Data)
Closing Capital Investment

Opening Accumulated Amortization
Amortization (5 Years Straight Line)
Closing Accumulated Amortization

Opening Net Fixed Assets
Closing Net Fixed Assets
Average Net Fixed Assets

2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
\$ -	\$ -	\$ -	\$ 502.69	\$ 5,640.40	\$ 5,640.40	\$ 672,027.40
\$ -	\$ 53,633.69	\$ 502.69	\$ 5,137.71	\$ -	\$ 666,387.00	\$ 363,071.99
\$ -	\$ 53,633.69	\$ 502.69	\$ 5,640.40	\$ 5,640.40	\$ 672,027.40	\$ 1,035,099.39
\$ -	\$ -	\$ -	\$ 50.27	\$ 664.58	\$ 1,792.66	\$ 69,559.44
\$ -	\$ 5,363.37	\$ 50.27	\$ 614.31	\$ 1,128.08	\$ 67,766.78	\$ 170,712.68
\$ -	\$ 5,363.37	\$ 50.27	\$ 664.58	\$ 1,792.66	\$ 69,559.44	\$ 240,272.12
\$ -	\$ -	\$ -	\$ 452.42	\$ 4,975.82	\$ 3,847.74	\$ 602,467.96
\$ -	\$ 48,270.32	\$ 452.42	\$ 4,975.82	\$ 3,847.74	\$ 602,467.96	\$ 794,827.27
\$ -	\$ 24,135.16	\$ 226.21	\$ 2,714.12	\$ 4,411.78	\$ 303,157.85	\$ 698,647.62

Net Fixed Assets - Computer Software

Opening Capital Investment
Capital Investment (3. LDC Assumptions and Data)
Closing Capital Investment

Opening Accumulated Amortization
Amortization Year 1 (5 Years Straight Line)
Closing Accumulated Amortization

Opening Net Fixed Assets
Closing Net Fixed Assets
Average Net Fixed Assets

2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
\$ -	\$ -	\$ -	\$ 287,880.10	\$ 1,270,667.65	\$ 1,384,129.51	\$ 4,417,484.51
\$ -	\$ 399,624.10	\$ 287,880.10	\$ 982,787.55	\$ 113,461.86	\$ 3,033,355.00	\$ 1,575,583.55
\$ -	\$ 399,624.10	\$ 287,880.10	\$ 1,270,667.65	\$ 1,384,129.51	\$ 4,417,484.51	\$ 5,993,068.06
\$ -	\$ -	\$ -	\$ 28,788.01	\$ 184,642.79	\$ 450,122.50	\$ 1,030,283.90
\$ -	\$ 39,962.41	\$ 28,788.01	\$ 155,854.78	\$ 265,479.72	\$ 580,161.40	\$ 1,041,055.26
\$ -	\$ 39,962.41	\$ 28,788.01	\$ 184,642.79	\$ 450,122.50	\$ 1,030,283.90	\$ 2,071,339.16
\$ -	\$ -	\$ -	\$ 259,092.09	\$ 1,086,024.87	\$ 934,007.01	\$ 3,387,200.61
\$ -	\$ 359,661.69	\$ 259,092.09	\$ 1,086,024.87	\$ 934,007.01	\$ 3,387,200.61	\$ 3,921,728.90
\$ -	\$ 179,830.85	\$ 129,546.05	\$ 672,558.48	\$ 1,010,015.94	\$ 2,160,603.81	\$ 3,654,464.75

Net Fixed Assets - Tools & Equipment

Opening Capital Investment
Capital Investment (3. LDC Assumptions and Data)
Closing Capital Investment

Opening Accumulated Amortization
Amortization Year 1 (10 Years Straight Line)
Closing Accumulated Amortization

Opening Net Fixed Assets
Closing Net Fixed Assets
Average Net Fixed Assets

2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
\$ -	\$ 838,597.47	\$ -	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47
\$ 838,597.47	\$ 9,112.00	\$ 0.47	\$ -	\$ -	\$ -	\$ -
\$ 838,597.47	\$ 847,709.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47
\$ -	\$ 41,929.87	\$ -	\$ 0.02	\$ 0.07	\$ 0.12	\$ 0.16
\$ 41,929.87	\$ 84,315.35	\$ 0.02	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05
\$ 41,929.87	\$ 126,245.22	\$ 0.02	\$ 0.07	\$ 0.12	\$ 0.16	\$ 0.21
\$ -	\$ 796,667.60	\$ -	\$ 0.45	\$ 0.40	\$ 0.35	\$ 0.31
\$ 796,667.60	\$ 721,464.25	\$ 0.45	\$ 0.40	\$ 0.35	\$ 0.31	\$ 0.26
\$ 398,333.80	\$ 759,065.92	\$ 0.22	\$ 0.42	\$ 0.38	\$ 0.33	\$ 0.28

Sheet 6. Avg Net Fixed Assets &UCC

Net Fixed Assets - Other Equipment

	2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
	Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
Opening Capital Investment	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Amortization Year 1 (10 Years Straight Line)	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Closing Net Fixed Assets	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

Sheet 6. Avg Net Fixed Assets &UCC

For PILs Calculation

UCC - Smart Meters

	2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
	Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
Opening UCC	\$ -	\$ 12,186,836.81	\$ -	\$ 11,334,518.40	\$ 23,468,926.36	\$ 28,304,097.15	\$ 28,238,329.69
Capital Additions	\$ 12,694,621.67	\$ 13,824,053.33	\$ 11,806,790.00	\$ 13,584,551.49	\$ 6,992,380.10	\$ 2,290,167.00	\$ 1,979,914.69
UCC Before Half Year Rule	\$ 12,694,621.67	\$ 26,010,890.13	\$ 11,806,790.00	\$ 24,919,069.89	\$ 30,461,306.46	\$ 30,594,264.15	\$ 30,218,244.38
Half Year Rule (1/2 Additions - Disposals)	\$ 6,347,310.84	\$ 6,912,026.66	\$ 5,903,395.00	\$ 6,792,275.75	\$ 3,496,190.05	\$ 1,145,083.50	\$ 989,957.35
Reduced UCC	\$ 6,347,310.84	\$ 19,098,863.47	\$ 5,903,395.00	\$ 18,126,794.15	\$ 26,965,116.41	\$ 29,449,180.65	\$ 29,228,287.04
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate	8%	8%	8%	8%	8%	8%	8%
CCA	\$ 507,784.87	\$ 1,527,909.08	\$ 472,271.60	\$ 1,450,143.53	\$ 2,157,209.31	\$ 2,355,934.45	\$ 2,338,262.96
Closing UCC	\$ 12,186,836.81	\$ 24,482,981.06	\$ 11,334,518.40	\$ 23,468,926.36	\$ 28,304,097.15	\$ 28,238,329.69	\$ 27,879,981.42

UCC - Computer Equipment

	2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
	Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ 223,496.66	\$ 816,819.31	\$ 449,828.54	\$ 2,884,735.79
Capital Additions Computer Hardware	\$ -	\$ 53,633.69	\$ 502.69	\$ 5,137.71	\$ -	\$ 666,387.00	\$ 363,071.99
Capital Additions Computer Software	\$ -	\$ 399,624.10	\$ 287,880.10	\$ 982,787.55	\$ 113,461.86	\$ 3,033,355.00	\$ 1,575,583.55
UCC Before Half Year Rule	\$ -	\$ 453,257.79	\$ 288,382.79	\$ 1,211,421.92	\$ 930,281.17	\$ 4,149,570.54	\$ 4,823,391.33
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ 226,628.90	\$ 144,191.40	\$ 493,962.63	\$ 56,730.93	\$ 1,849,871.00	\$ 969,327.77
Reduced UCC	\$ -	\$ 226,628.90	\$ 144,191.40	\$ 717,459.29	\$ 873,550.24	\$ 2,299,699.54	\$ 3,854,063.56
CCA Rate Class	45	45	45	50	50	50	50
CCA Rate	45%	45%	45%	55%	55%	55%	55%
CCA	\$ -	\$ 101,983.00	\$ 64,886.13	\$ 394,602.61	\$ 480,452.63	\$ 1,264,834.75	\$ 2,119,734.96
Closing UCC	\$ -	\$ 351,274.79	\$ 223,496.66	\$ 816,819.31	\$ 449,828.54	\$ 2,884,735.79	\$ 2,703,656.37

UCC - General Equipment

	2006	2007	Adjusted 2007 Up to Apr 30, 2007 are in Rate	2008	2009	2010	2011
	Audited Actual	Audited Actual		Audited Actual	Audited Actual	Actual	Forecasted
Opening UCC	\$ -	\$ 754,737.72	\$ -	\$ 0.42	\$ 0.34	\$ 0.27	\$ 0.22
Capital Additions Tools & Equipment	\$ 838,597.47	\$ 9,112.00	\$ 0.47	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 838,597.47	\$ 763,849.72	\$ 0.47	\$ 0.42	\$ 0.34	\$ 0.27	\$ 0.22
Half Year Rule (1/2 Additions - Disposals)	\$ 419,298.73	\$ 4,556.00	\$ 0.23	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 419,298.73	\$ 759,293.72	\$ 0.23	\$ 0.42	\$ 0.34	\$ 0.27	\$ 0.22
CCA Rate Class	8	8	8	8	8	8	8
CCA Rate	20%	20%	20%	20%	20%	20%	20%
CCA	\$ 83,859.75	\$ 151,858.74	\$ 0.05	\$ 0.08	\$ 0.07	\$ 0.05	\$ 0.04
Closing UCC	\$ 754,737.72	\$ 611,990.98	\$ 0.42	\$ 0.34	\$ 0.27	\$ 0.22	\$ 0.17

Sheet 7. Smart Meter Funding Adder Collected

Date	Opening	Fund Adder	Int. Rate	Interest	Closing
Jan-06	\$ -	\$ -	5.25%	\$ -	\$ -
Feb-06	\$ -	\$ -	5.25%	\$ -	\$ -
Mar-06	\$ -	\$ -	5.25%	\$ -	\$ -
Apr-06	\$ -	\$ -	4.14%	\$ -	\$ -
May-06	\$ -	\$ 125,861	4.14%	\$ -	\$ 125,861
Jun-06	\$ 125,861	\$ 126,014	4.14%	\$ 434	\$ 252,310
Jul-06	\$ 252,310	\$ 126,117	4.59%	\$ 965	\$ 379,392
Aug-06	\$ 379,392	\$ 126,220	4.59%	\$ 1,451	\$ 507,062
Sep-06	\$ 507,062	\$ 126,371	4.59%	\$ 1,940	\$ 635,373
Oct-06	\$ 635,373	\$ 126,605	4.59%	\$ 2,430	\$ 764,409
Nov-06	\$ 764,409	\$ 126,809	4.59%	\$ 2,924	\$ 894,142
Dec-06	\$ 894,142	\$ 126,869	4.59%	\$ 3,420	\$ 1,024,431
Jan-07	\$ 1,024,431	\$ 126,498	4.59%	\$ 3,918	\$ 1,154,847
Feb-07	\$ 1,154,847	\$ 127,349	4.59%	\$ 4,417	\$ 1,286,614
Mar-07	\$ 1,286,614	\$ 127,433	4.59%	\$ 4,921	\$ 1,418,968
Apr-07	\$ 1,418,968	\$ 127,512	4.59%	\$ 5,428	\$ 1,551,908
May-07	\$ 1,551,908	\$ 494,372	4.59%	\$ 5,936	\$ 2,052,216
Jun-07	\$ 2,052,216	\$ 494,592	4.59%	\$ 7,850	\$ 2,554,658
Jul-07	\$ 2,554,658	\$ 495,552	4.59%	\$ 9,772	\$ 3,059,981
Aug-07	\$ 3,059,981	\$ 495,999	4.59%	\$ 11,704	\$ 3,567,685
Sep-07	\$ 3,567,685	\$ 496,692	4.59%	\$ 13,646	\$ 4,078,023
Oct-07	\$ 4,078,023	\$ 497,614	5.14%	\$ 17,468	\$ 4,593,104
Nov-07	\$ 4,593,104	\$ 498,724	5.14%	\$ 19,674	\$ 5,111,502
Dec-07	\$ 5,111,502	\$ 499,390	5.14%	\$ 21,894	\$ 5,632,787
Jan-08	\$ 5,632,787	\$ 500,255	5.14%	\$ 24,127	\$ 6,157,169
Feb-08	\$ 6,157,169	\$ 500,903	5.14%	\$ 26,373	\$ 6,684,445
Mar-08	\$ 6,684,445	\$ 501,313	5.14%	\$ 28,632	\$ 7,214,390
Apr-08	\$ 7,214,390	\$ 502,047	4.08%	\$ 24,529	\$ 7,740,966
May-08	\$ 7,740,966	\$ 329,278	4.08%	\$ 26,319	\$ 8,096,563
Jun-08	\$ 8,096,563	\$ 329,658	4.08%	\$ 27,528	\$ 8,453,750
Jul-08	\$ 8,453,750	\$ 330,258	3.35%	\$ 23,600	\$ 8,807,608
Aug-08	\$ 8,807,608	\$ 330,546	3.35%	\$ 24,588	\$ 9,162,742
Sep-08	\$ 9,162,742	\$ 330,652	3.35%	\$ 25,579	\$ 9,518,974
Oct-08	\$ 9,518,974	\$ 331,741	3.35%	\$ 26,574	\$ 9,877,289
Nov-08	\$ 9,877,289	\$ 332,166	3.35%	\$ 27,574	\$ 10,237,029
Dec-08	\$ 10,237,029	\$ 332,543	3.35%	\$ 28,578	\$ 10,598,150
Jan-09	\$ 10,598,150	\$ 333,101	2.45%	\$ 21,638	\$ 10,952,889
Feb-09	\$ 10,952,889	\$ 333,555	2.45%	\$ 22,362	\$ 11,308,806
Mar-09	\$ 11,308,806	\$ 333,677	2.45%	\$ 23,089	\$ 11,665,572
Apr-09	\$ 11,665,572	\$ 334,063	1.00%	\$ 9,721	\$ 12,009,356
May-09	\$ 12,009,356	\$ 492,796	1.00%	\$ 10,008	\$ 12,512,160
Jun-09	\$ 12,512,160	\$ 493,203	1.00%	\$ 10,427	\$ 13,015,790
Jul-09	\$ 13,015,790	\$ 493,718	0.55%	\$ 5,966	\$ 13,515,474
Aug-09	\$ 13,515,474	\$ 493,715	0.55%	\$ 6,195	\$ 14,015,383
Sep-09	\$ 14,015,383	\$ 494,859	0.55%	\$ 6,424	\$ 14,516,666
Oct-09	\$ 14,516,666	\$ 495,795	0.55%	\$ 6,653	\$ 15,019,114
Nov-09	\$ 15,019,114	\$ 496,684	0.55%	\$ 6,884	\$ 15,522,682
Dec-09	\$ 15,522,682	\$ 497,292	0.55%	\$ 7,115	\$ 16,027,088
Jan-10	\$ 16,027,088	\$ 497,996	0.55%	\$ 7,346	\$ 16,532,430
Feb-10	\$ 16,532,430	\$ 498,474	0.55%	\$ 7,577	\$ 17,038,481
Mar-10	\$ 17,038,481	\$ 499,138	0.55%	\$ 7,809	\$ 17,545,429
Apr-10	\$ 17,545,429	\$ 499,575	0.55%	\$ 8,042	\$ 18,053,045
May-10	\$ 18,053,045	\$ 500,196	0.55%	\$ 8,274	\$ 18,561,516
Jun-10	\$ 18,561,516	\$ 500,842	0.55%	\$ 8,507	\$ 19,070,865
Jul-10	\$ 19,070,865	\$ 501,477	0.89%	\$ 14,144	\$ 19,586,486
Aug-10	\$ 19,586,486	\$ 502,086	0.89%	\$ 14,527	\$ 20,103,099
Sep-10	\$ 20,103,099	\$ 502,706	0.89%	\$ 14,910	\$ 20,620,715
Oct-10	\$ 20,620,715	\$ 503,620	1.20%	\$ 20,621	\$ 21,144,956
Nov-10	\$ 21,144,956	\$ 504,395	1.20%	\$ 21,145	\$ 21,670,496
Dec-10	\$ 21,670,496	\$ 505,116	1.20%	\$ 21,670	\$ 22,197,282
Jan-11	\$ 22,197,282	\$ 505,877	1.20%	\$ 22,197	\$ 22,725,355
Feb-11	\$ 22,725,355	\$ 506,671	1.20%	\$ 22,725	\$ 23,254,752
Mar-11	\$ 23,254,752	\$ 507,068	1.20%	\$ 23,255	\$ 23,785,074
Apr-11	\$ 23,785,074	\$ 507,459	1.20%	\$ 23,785	\$ 24,316,319
May-11	\$ 24,316,319	\$ 429,263		\$ -	\$ 24,745,582
Jun-11	\$ 24,745,582	\$ 429,899		\$ -	\$ 25,175,481
Jul-11	\$ 25,175,481	\$ 648,459		\$ -	\$ 25,823,940
Aug-11	\$ 25,823,940	\$ 649,409		\$ -	\$ 26,473,349
Sep-11	\$ 26,473,349	\$ 650,170		\$ -	\$ 27,123,519
Oct-11	\$ 27,123,519	\$ 651,999		\$ -	\$ 27,775,518
Nov-11	\$ 27,775,518	\$ 652,759		\$ -	\$ 28,428,277
Dec-11	\$ 28,428,277	\$ 653,519		\$ -	\$ 29,081,796
Jan-12	\$ 29,081,796	\$ 58,517		\$ -	\$ 29,140,313
Feb-12	\$ 29,140,313	\$ 58,585		\$ -	\$ 29,198,898
Mar-12	\$ 29,198,898	\$ 58,653		\$ -	\$ 29,257,550
Apr-12	\$ 29,257,550	\$ 58,720		\$ -	\$ 29,316,271
May-12	\$ 29,316,271	\$ -		\$ -	\$ 29,316,271
		<u>\$ 28,479,060</u>			<u>\$ 837,210</u>

	Approved Deferral and Variance Accounts	CWIP Account
	Prescribed Interest Rate (per the Bankers' Acceptances-3 months Plus 0.25 Spread)	Prescribed Interest Rate (per the DEX Mid Term Corporate Bond Index Yield 2)
Q2 2006	4.14	4.68
Q3 2006	4.59	5.05
Q4 2006	4.59	4.72
Q1 2007	4.59	4.72
Q2 2007	4.59	4.72
Q3 2007	4.59	5.18
Q4 2007	5.14	5.18
Q1 2008	5.14	5.18
Q2 2008	4.08	5.18
Q3 2008	3.35	5.43
Q4 2008	3.35	5.43
Q1 2009	2.45	6.61
Q2 2009	1.00	6.61
Q3 2009	0.55	5.67
Q4 2009	0.55	4.66
Q1 2010	0.55	4.34
Q2 2010	0.55	4.34
Q3 2010	0.89	4.66

Sheet 8 Applied for Smart Meter Rate Adder

Description	Amount
Revenue Requirement - 2006	\$ 1,004,821.12
Revenue Requirement - 2007	\$ 3,639,207.70
Revenue Requirement - 2008	\$ 3,461,343.76
Revenue Requirement - 2009	\$ 5,431,731.33
Revenue Requirement - 2010	\$ 6,818,669.22
Revenue Requirement - 2011	\$ 8,609,018.35
Total Revenue Requirement	<u>\$ 28,964,791.47</u>
Smart Meter Rate Adder Collected	-\$ 28,479,060.50
Carrying Cost / Interest	-\$ 121,044.21
Proposed Smart Meter Recovery	<u>\$ 364,686.77</u>
2012 Expected Metered Customers	307929
Proposed Smart Meter Rate Adder	\$ 0.10



1 **6. SMART METERS**

2
3 **Issue 6.1 - Is the proposed elimination of the smart meter rate adder and the**
4 **inclusion of the smart meter costs in the 2012 revenue requirement appropriate?**

5
6 CCC Question #39 - Ref: Ex. I2/T1/S1/p.3

7 Please provide a schedule setting out all smart meter costs incurred to date. Please
8 include operating and capital costs. What has been the overall cost per customer
9 (including all costs) of the smart meter initiative?

10
11 **Response**

12
13 Please refer to Exhibit K6-1-1 (Board Staff #53a),



6. SMART METERS

Issue 6.1 - Is the proposed elimination of the smart meter rate adder and the inclusion of the smart meter costs in the 2012 revenue requirement appropriate?

CCC Question #40 - Ref: Ex. I2/T1/S1

What is the impact on the 2012 revenue requirement of including all smart meter costs incurred to date in that revenue requirement?

Response

The calculation of impact on the 2012 revenue requirement of including all smart capital cost incurred to the end of 2011 is shown in the following table.

	2011 ¹ \$000	2012 \$000	Revenue Requirement \$000
Gross Asset	59,406	59,406	
Accumulated Amortization	(15,406)	(20,840)	
Net Asset	43,514	38,566	
Average Net Assets		41,040	
PILS @ 26.12%			572
Amortization			4,948
Return @ 6.95%			2,852
Total			8,372

¹ From Exhibit I2-1-1 (Updated). Table 5



1 **6. SMART METERS**

2
3 **Issue 6.1 - Is the proposed elimination of the smart meter rate adder and the**
4 **inclusion of the smart meter costs in the 2012 revenue requirement appropriate?**

5
6 SEC Question #53 - Ref: Ex.I2/1/1p.1

7 Please provide an update on the Applicant's Smart Meter program.

8
9 **Response**

10
11 Please refer to Exhibit K6-1-1 (Board Staff # 53a).



6. SMART METERS

Issue 6.2 - Is the proposal not to dispose of the balances in variance accounts 1555 and 1556 appropriate?

Board Staff Question #55 - Ref: Exh I2-1-1 Table 7

Table 7 provides a summary of smart meter activity. Please provide forecast data for 2011. Hydro Ottawa may use the format of Table 7 or Appendix 2-Q of the Chapter 2 Filing Requirements issued on June 22, 2011.

- a) Please provide an actual/forecast of balances in accounts 1555 and 1556 to the end of 2011.
- b) Please provide an estimate of what the Smart Meter Disposition Rider per class would be if the forecast of all capital and operating costs to December 31, 2011 is approved for disposition and recovery.

Response

Please refer to Exhibit I2-1-1 (Updated) which includes budgeted 2011 data in Table 7 as well as a completed 2012 Filing Requirements for Transmission and Distribution Rate Applications, Chapter 2, Appendix 2-Q.

- a) Please refer to Attachment AQ (Updated) of Exhibit I1-1-1 (Updated) for the projected balances in account 1555 and 1556 to the end of 2011.
- b) Based on the balance of \$707,236 at the end of December 31, 2011, a Smart Meter Disposition Rider of \$0.19 would be calculated for the following classes; Residential, General Service Less Than 50 kW, General Service 50 to 1,499 kW, General Service 1,500 to 4,999 kW and Large Use.



- 1 Please note that if the above rate rider were approved, customers would essentially
- 2 pay twice for the balance to December 31, 2011, as the estimated balances to
- 3 December 31, 2011 is included in the \$1.42 rate rider already approved in Hydro
- 4 Ottawa's 2011 IRM application, which will be collected until April 30, 2012.

File Number: EB-2011-0054
File Number: EB-2011-0054
Exhibit: K6
Issue: 6.2
Interrogatory: #2
Attachment: 1
Page: 1 of 1
Date: September 14, 2011

Appendix 2-Q Smart Meters

Irrespective of whether a distributor is actively deploying smart meters (except if the distributor has completed its smart meter deployment program and has had Board-approved disposition of the balances in accounts 1555 and 1556) the distributor should provide a completed table as follows:

Year	Smart Meters Installed			Percentage of applicable customers converted	Account 1555		Account 1556
	Residential	GS < 50 kW	Other ¹		Funding Adder Revenues Collected	Capital Expenditures	Operating Expenses
				%	\$	\$	\$
2006	96,570	765	293	31.9%	\$ 1,010,867	\$ 16,430,082	\$ -
2007	70,694	5,606	464	25.1%	\$ 4,481,727	\$ 11,389,561	\$ 603,150
2008	73,798	10,269	1,237	27.9%	\$ 4,651,361	\$ 14,572,477	\$ 715,611
2009	26,454	5,053	949	10.6%	\$ 5,292,458	\$ 7,105,842	\$ 1,129,772
2010	4,931	1,270	829	2.3%	\$ 6,015,621	\$ 5,989,909	\$ 1,690,890
2011 and beyond (if required)	5,974	724	350	2.3%	\$ 6,792,551	\$ 3,918,570	\$ 2,724,412

¹ The distributor should provide details of Other. (e.g. Toronto Hydro-Electric System Ltd. has some legacy non-interval GS > 50 kW customers being converted to "smart" meters.)

In addition, a distributor that is requesting an increase to its current approved smart meter funding adder (e.g. to \$1.00 or another utility-specific amount), should provide the information required to support such a request in accordance with section 1.4 of *Guideline G-2008-0002: Smart Meter Funding and Cost Recovery*, or any successor document. Applicants should note that continuation of a smart meter funding adder past April 30, 2012 will only be allowed by the Board in exceptional circumstances.

Any request for disposition or partial disposition of the balances in accounts 1555 and 1556 should be supported by smart meter costs information that has been audited in accordance with the requirements of Guideline G-2008-0002 or further information communicated by the Board.



1 **6. SMART METERS**

2
3 **Issue 6.2 - Is the proposal not to dispose of the balances in variance accounts**
4 **1555 and 1556 appropriate?**

5
6 VECC Question #47 - Ref: Exhibit I2, Tab 1, Schedule 1, page 1 Table 5

- 7 a) Using installed class specific capital cost as the cost driver/allocator provide a
8 version of Table 5 that shows the revenue requirements, revenue collected and net
9 balance attributable to each rate class.
10 b) Compare the result to Table 5 and comment on the differences.
11 c) Provide an estimate of the Smart Meter Disposition Rate Rider per class would be if
12 the forecast of capital and operating costs to end of 2011 was approved for
13 disposition and recovery.

14
15 **Response**

- 16
17 a) – c) Hydro Ottawa Limited (“Hydro Ottawa”) believes that Smart Meter costs are not
18 required to be recorded by class of customer and believes the Ontario Energy Board
19 (the “Board”) has directed costs to be spread across all customer classes. On
20 October 26, 2006, the Board issued the Filing Requirements for the Smart Meter
21 Investment Plans (“2006 Filing Requirements”). Page 2 of the 2006 Filing
22 Requirements referred to the Board’s Decision in EB-2005-0529. In particular,
23 aspects of the Board’s Decision were summarized as follows: “As there have been
24 variance accounts established and for simplicity, the Board did not make any
25 distinction for purposes of setting rates between the meter costs for residential and
26 non-residential customers. Furthermore, the Generic Decision stated that this smart
27 meter revenue will be allocated to all metered customers and recovered through the
28 monthly service charges.”

29
30 To that note Hydro Ottawa does not see the benefit of providing class specific data
31 and comparing those results to the Board directed non-class specific results.



1 **6. SMART METERS**

2
3 **Issue 6.2 - Is the proposal not to dispose of the balances in variance accounts**
4 **1555 and 1556 appropriate?**

5
6 VECC Question #49 - Ref: Exhibit I1, Tab 1, Schedule 2

- 7 a) If Hydro Ottawa is not proposing to dispose of the balances in the accounts why
8 does it require a determination from the Board?
9 b) When does Hydro Ottawa propose disposing of the accounts?

10
11 **Response**

12
13 a) & b) Hydro Ottawa Limited is requesting disposition of the balances in Account 1555
14 and 1556, excluding stranded meters, as part of its updated 2012 cost of service
15 application. Please refer to Exhibit I1-1-2 (Updated).



6. SMART METERS

Issue 6.3 - Is the proposal related to stranded meters appropriate?

Board Staff Question #56 - Ref: Exh I2-1-1, p10-11

As part of Hydro Ottawa's last cost of service application, the Board approved the amortization of stranded meters over a six year period. As part of the current application, Hydro Ottawa proposes to amortize the remaining balance over the period ending December 31, 2013.

Please complete Table 6 at Exh I2-1-1 – Stranded Meters, with data for 2011 on an actual/forecast basis.

Response

The following table shows Table 6 from Exhibit I2-1-1 updated with data for 2011 on an actual/forecast basis. Appendix 2-R Stranded Meter Treatment has been provided in Excel format.

Table 1 – Stranded Meters (\$000)¹

Year Meters Removed	Gross Asset	Accumulated Amortization	Net Asset	Proceeds	Contributed Capital	Recovery	Balance
2006	\$12,031	(\$7,161)	\$4,870	(\$93)	-	-	\$4,777
2007	9,567	(4,531)	5,036	(54)	-	(623)	9,136
2008	19,021	(11,689)	7,332	(72)	(1,419)	(2,026)	12,951
2009	4,549	(2,695)	1,854	(8)	-	(3,039)	11,758
2010	380	(242)	139	(6)	-	(3,039)	8,853
2011 to end of June	0	0	0	0	-	(1,484)	7,369
2011 forecast	243	(171)	72	0	-	(2,951)	4,490

¹ Totals do not equal due to rounding.



File Number: EB-2011-0054
Exhibit: K6
Issue: 3
Interrogatory: 1
Attachment: 1
Page: 1
Date: September 7, 2011

Appendix 2-R Stranded Meter Treatment

Year	Notes	Gross Asset Value	Accumulated Amortization	Contributed Capital (Net of Amortization)	Net Asset	Proceeds on Disposition	Residual Net Book Value
		(A)	(B)	(C)	(D) = (A) - (B) - (C)	(E)	(F) = (D) - (E)
2006		\$ 12,031	\$ 7,161		\$ 4,870	\$ 93	\$ 4,777
2007		\$ 9,567	\$ 4,531		\$ 5,036	\$ 54	\$ 4,982
2008		\$ 19,021	\$ 11,689	\$ 1,419	\$ 5,913	\$ 72	\$ 5,841
2009		\$ 4,549	\$ 2,695		\$ 1,854	\$ 8	\$ 1,846
2010		\$ 380	\$ 242		\$ 138	\$ 6	\$ 132
2011	(1)	\$ 243	\$ 171		\$ 72	\$ -	\$ 72

Notes:

(1) For 2011, please indicate whether the amounts provided are on a forecast or actual basis. -Forecast

Some distributors have transferred the cost of stranded meters from Account 1860 - Meters to "Sub-account Stranded Meter Costs of Account 1555", while in some cases distributors have left these costs in Account 1860. Depending on which treatment the applicant has chosen, please provide the information under either of the two scenarios (A and B below), as applicable.



Scenario A: *If the stranded meter costs were transferred to "Sub-account Stranded Meter Costs" of Account 1555, the above table should be completed and the following information should be provided.*

- 1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
- 2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, which were transferred to this sub-account as of December 31, 2010.
- 3 A statement as to whether or not, since transferring the removed stranded meter costs to the sub-account, the recording of depreciation expenses was continued in order to reduce the net book value through accumulated depreciation. If so, the total depreciation expense amount for the period from the time the costs for the stranded meters were transferred to the sub-account to December 31, 2010 should be provided.

If no depreciation expenses were recorded to reduce the net book value of stranded meter costs through accumulated depreciation, the total depreciation expense amount that would have been applicable from the time that the stranded meter costs were transferred to the sub-account of Account 1555 to December 31, 2010 should be provided. In addition, the following information should be provided:

- a) Whether or not carrying charges were recorded for the stranded meter cost balances in the sub-account, and if so, the total carrying charges recorded to December 31, 2010.
- b)
The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when the smart meters will have been fully deployed (e.g., as of December 31, 2010). If the smart meters have been fully deployed, the actual amount should be provided.
- c) A description as to how the applicant intends to recover in rates the remaining costs for stranded meters, including the proposed accounting treatment, the proposed disposition period, and the associated bill impacts.



Scenario B: *If the stranded meter costs remained recorded in Account 1860, the above table should be completed and the following information should be provided:*

- 1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
- 2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, as of December 31, 2010.
- 3 A statement as to whether or not the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation. If so, provision of the total (cumulative) depreciation expense for the period from the time that the meters became stranded to December 31, 2010.
- 4 If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, the total (cumulative) depreciation expense amount that would have been applicable for the period from the time that the meters became stranded to December 31, 2010.
- 5 The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when smart meters will have been fully deployed. If the smart meters have been fully deployed, please provide the actual amount.
- 6 A description as to how the applicant intends to recover in rates the costs for stranded meters, including the proposed accounting treatment, the proposed disposition period and the associated bill impacts.

Distributors should also provide the Net Book Value per class of meter as of December 31, 2010 as well as the number of meters that were removed / stranded. In preparing this information, distributors should review the Board's letter of January 16, 2007 *Stranded Meter Costs Related to the Installation of Smart Meters* which stated that records were to be kept of the type and number of each meter to support the stranded meter costs.



1 **7. COST ALLOCATION**

2
3 **Issue 7.1 - Is Hydro Ottawa's cost allocation appropriate?**

4
5 Board Staff Question #57 - Ref: Exh G1-1-1, Attachment AI

6 Hydro Ottawa has filed the 2012 cost allocation information filing.

- 7 a) A hard copy was filed as Attachment AI. Please re-file sheet "E4 TB Allocation
8 Details" in landscape format so that all the data can be viewed.
9 b) An electronic version of Attachment AI was filed in RESS, however, the model does
10 not function. Please re-file a working version.

11
12 **Response**

- 13
14 a) Please see the updated Exhibit G1-1-1 and Attachment AI.
15
16 b) An electron version of the Attachment AI (updated) has been filed.



1 **7. COST ALLOCATION**

2
3 **Issue 7.1 - Is Hydro Ottawa's cost allocation appropriate?**

4
5 Energy Probe Question #58 - Ref: Exhibit G1, Tab 1, Sch. 1, Attachment AH and Tables
6 2-5

7 a) Please file an updated cost allocation study to reflect the Board's August 4, 2011 EB-
8 2010-0219 Staff Report to the Board Implementation of the Revisions to the Board's
9 Electricity Distributor Cost Allocation Policy.

10 b) Based on the response to part (a), please provide updates to Tables 2 through 5.

11
12 **Response**

13
14 a) & b) Please see Exhibit G1-1-1 (Updated) and Attachment AI (Updated).



1 **7. COST ALLOCATION**

2
3 **Issue 7.1 - Is Hydro Ottawa's cost allocation appropriate?**

4
5 SEC Question #54 - Ref: EB-2010-0219

6 Please update the evidence to account for changes to the cost allocation model flowing
7 from the Board's letter issued on August 5, 2011.

8
9 **Response**

10
11 Please see Exhibit G1-1-1 (Updated) and Attachments.



1 **7. COST ALLOCATION**

3 **Issue 7.1 - Is Hydro Ottawa's cost allocation appropriate?**

5 VECC Question #50 - Ref: Exhibit G1, Tab 1, Schedule 1, page 2 / OEB Staff IR #58 b)

- 6 a) Is the cost allocation model filed by Hydro Ottawa fully consistent with the revised
7 OEB cost allocation model released on August 5, 2011?
- 8 b) If not, please file a revised cost allocation model consistent with the Board's August
9 5th directions.
- 10 c) In either case, please fully explain the basis for the weighting factors used for
11 Services (Account 1855), Billing and Collection (Accounts 5315-5340, except 5335),
12 Meter Reading and Meter Capital. In doing so, please indicate how the fact smart
13 meters are now in rate base has been taken into account.

15 **Response**

- 17 a) & b) Please see Exhibit G1-1-1 (Updated) and Attachment AI (Updated).
- 19 c) Hydro Ottawa Limited ("Hydro Ottawa") has reviewed the weighting factors carefully
20 and they are consistent with currently available information. Addition study would be
21 required to support any changes and at the present time we do not believe that
22 investing in additional information would result in any significant changes. Hydro
23 Ottawa will monitor the impact that smart meter have on operational changes and as
24 experience is gained, will adjust weighting factors when there is solid evidence to do
25 so.



1 **7. COST ALLOCATION**

2
3 **Issue 7.1 - Is Hydro Ottawa's cost allocation appropriate?**

4
5 VECC Question #51 - Ref: Exhibit G1, Tab 1, Schedule 1, Appendix AJ, page 2

- 6 a) Please provide a revised copy of the schedule which includes Column 7B – Revenue
7 At Existing Rates.
8 b) Please provide a schedule that sets out the derivation of Revenue at Existing Rates
9 by Class (i.e., volumes and rates used).

10
11 **Response**

- 12
13 a) Please see Exhibit G1-1-1, Attachment AJ (Updated).
14
15 b) Please see Exhibit H1-2-1, Attachment AL (Updated), Tab '2012 Load at 2011
16 Rates'.



7. COST ALLOCATION

Issue 7.2 - Are the proposed revenue to cost ratios for each class appropriate?

Energy Probe Question #59 - Ref: Exhibit G1, Tab 1, Sch. 1, pages 4-6

- a) Please explain why Hydro Ottawa proposes to lower the revenue to cost ratio for the UMSL class from 122% to 105%.
- b) The increase for the Sentinel Class is reported to be 62% as a result of moving the revenue to cost ratio from 34% to 80%. Please indicate whether this increase is a total bill increase, or the distribution increase only.
- c) If the revenue to cost ratio for the UMSL class is reduced from 122% to 120% and the Sentinel Class is increased to 45%, what is the resulting revenue to cost ratio for the Street Lighting Class?

Response

- a) Please see Exhibit G1-1-1 (Updated), in which Hydro Ottawa Limited proposes to lower the revenue to cost ratio for the Unmetered Scattered Load ("UMSL") class from 123% to 119%. This is required in order to bring the revenue to cost ratio of this class within the range set by the Ontario Energy Board.
- b) The reported increase for the Sentinel Class of 62% was a total bill increase.
- c) Please see Exhibit G1-1-1 (Updated), in which the revenue to cost ratio for UMSL is reduced from 123% to 119%, for the Sentinel Light Class is increase to 50% and for Street Lighting Class to 76.5%.



7. COST ALLOCATION

Issue 7.2 - Are the proposed revenue to cost ratios for each class appropriate?

CCC Question #41 - Ref: Ex. G1/T1/S1

Please provide a summary of the major cost allocation changes resulting from the new Elenchus study. What process did Hydro Ottawa follow in terms of adopting the changes proposed by Elenchus?

Response

The Elenchus Research Associates, Inc. ("Elenchus") report entitled "Cost Allocation Policy Review: Options and Preferred Alternatives" was issued by the Ontario Energy Board (the "Board") on October 20th, 2010. The Board then released their report "Review of Electricity Distribution Cost Allocation Policy, on March 31, 2011, which adopted a number of Elenchus' proposed changes. The table below provides a summary of the major cost allocation changes and how Hydro Ottawa has adopted these changes.

Policy Change	Hydro Ottawa Limited's Response
Revision to calculation of microFIT service charge	Completed Cost Allocation Model V2 which includes calculation of the microFIT service charge using the nine cost elements. No change to default province-wide microFIT charge proposed.
Load Displacement Generation rates – Board proposes further consultation	Withdrew request for interim standby rates to be declared final.
Miscellaneous Revenues to be allocated based on corresponding cost drivers.	Completed Cost Allocation Model V2 which includes the updated allocators for Miscellaneous Revenue
All distributors to have a separate class for unmetered scattered load	Hydro Ottawa has had a separate class for unmetered scattered load for a number of years
Weighting factors for services and billing costs	Assessed weighing factors and determined that default values were still relevant.
Treatment of transformer ownership allowance	Completed Cost Allocation Model V2 which has been adjusted to incorporate the methodology outlined in Chapter 2 of the Filing Requirements.



Policy Change	Hydro Ottawa Limited's Response
Allocation of host distributor costs	Hydro Ottawa is not a host distributor
Changes to revenue to cost ratio ranges	Hydro Ottawa has used the revised ranges in determining if adjustments need to be made.
Transition to IFRS	No changes required.

1



1 **8. RATE DESIGN**

2
3 **Issue 8.1 - Are the fixed to variable splits for each class appropriate?**

4
5 Board Staff Question #60 - Ref: Exh G1-1-1, p7, Attachment AI

6 The evidence on p7 summarizes the lower and upper bound for monthly service
7 charges. Please explain why the upper bound is not consistent with the data provided on
8 Sheet O2 of the cost allocation information filing for "Customer Unit Cost per month –
9 Minimum System with PLCC Adjustment.

10
11 **Response**

12
13 Please see the Exhibit G1-1-1(Updated) and Attachment AI (Updated) which are
14 consistent.



1 **8. RATE DESIGN**

2
3 **Issue 8.1 - Are the fixed to variable splits for each class appropriate?**

4
5 VECC Question #52 - Ref: Exhibit G1, Tab 1, Schedule 1, page 7

- 6 a) Please confirm that for the GS<50; GS 50-1,499 and GS 1,500-4,999 classes both
7 the 2011 MSC and the proposed 2012 MSC are above the Board's "upper bound".
8 b) Why is Ottawa proposing to increase the MSC for each of these classes when the
9 existing value already exceeds the Board's "upper bound"?
10

11 **Response**

- 12
13 a) Yes, for the GS<50, GS 50-1,499 and GS 1, 500-4,999 classes both the 2011
14 Monthly Service Charge ("MSC") and the proposed 2012 MSC are above the Ontario
15 Energy Board's (the "Board") "upper bound".
16
17 b) Hydro Ottawa Limited is proposing to increase the MSC for each of these classes, in
18 keeping with the Board's Application of Cost Allocation for Electricity Distributors
19 Report, issued November 28, 2007 which states that distributors that have MSC that
20 are above the upper bound are not required to make changes to their current MSC to
21 bring them to or below this level at this time.



1 **8. RATE DESIGN**

2
3 **Issue 8.1 - Are the fixed to variable splits for each class appropriate?**

4
5 VECC Question #53 - Ref: Exhibit H1, Tab 2, Schedule 1, pages 1-4 and Attachment AL,
6 pages 32-33

- 7 a) Please confirm that the calculation of the 11.73% factor used to adjust the fixed and
8 variable charges for each class was based on: a) a Base Revenue Requirement that
9 was increased by the cost of the TOC and b) Revenues at Existing Rates that were
10 not reduce by the TOC.
- 11 b) Please provide a schedule that sets out the fixed and variable revenue by class for
12 2012 based on existing rates where variable revenues have been reduced by the
13 TOC where applicable. In the same schedule please set out the resulting fixed-
14 variable split for each class.
- 15 c) Please provide a schedule that sets out the proposed allocation of the Service
16 Revenue Requirement (\$166.046 M) to customer classes based on the proposed
17 Revenue to Cost ratios (per Exhibit G1, Tab 1, Schedule 1, page 6) and Revenue
18 Responsibility by Class (per Attachment AH, page 13)
- 19 d) Please provide a schedule that derives the MSC for each customer class based on:
20 a) the class' allocation of the Service Revenue Requirement (per part 3) less the
21 class' allocated Miscellaneous Revenues; b) the class' percentage for the fixed rate
22 from part 2 and c) the forecast customer count for 2012.
- 23 e) Please provide a schedule that derives the variable rate for each customer class
24 based on: (i) the class' allocation of the Service Revenue Requirement (per part 3)
25 less the class' allocated Miscellaneous Revenues; ii) the class' percentage for the
26 variable rate from part 2 and iii) the forecast customer energy/billing demand for
27 2012. (Note: For those classes where customers receive the TOC please include
28 the cost for the class' TOC in the determination of the variable rate.)
29
30



1 **Response**

2
3 a) Yes, the calculation of the updated 13.5% factor used to adjust the fixed and variable
4 charges for each class was based on: a) a Base Revenue Requirement that was
5 increased by the cost of the TOC and b) Revenues at Existing Rates that were not
6 reduce by the TOC.

7
8 b) Although it is not exactly clear what this interrogatory is asking for, the following table
9 provides the 2012 Forecast Fixed/Variable Split (from Table 4 of Exhibit H1-2-1
10 (Updated) with the transformer ownership credit (as shown in Exhibit C1-1-1
11 (Updated) subtracted from the variable portion in the applicable class and the
12 percentage fixed and variable recalculated.



1 **Table 1 – 2012 Forecast Fixed/Variable Split**

	Fixed \$000	%	Variable \$000	TOC \$000	Adjusted Variable \$000	%	Total¹ \$000
Residential	\$32,679	38.1%	\$52,990			61.9%	\$85,669
General Service < 50 kW	\$4,753	22.9%	\$15,976			77.1%	\$20,729
General Service 50 to 1,499 kW	\$11,336	31.5%	\$25,536	(834)	\$24,702	68.5%	\$36,038
General Service 1,500 to 4,999 kW	\$3,699	40.3%	\$5,664	(194)	\$5,470	59.7%	\$9,169
Large Use	\$2,398	39.9%	\$3,745	(134)	\$3,611	60.1%	\$6,009
Unmetered Scattered Load	\$164	30.4%	\$376			69.6%	\$541
Sentinel Lights	\$2	50.9%	\$2			49.1%	\$5
Street Lights	\$380	43.8%	\$487			56.2%	\$867
Standby 1,500 to 4,999 kW	\$3	2.2%	\$130			97.8%	\$133
TOTAL¹	\$55,415	34.8%	\$104,906	(1,161)	\$103,745	65.2%	\$159,160

2
 3 c) Please see Table 2, using the updated \$168,173 as per Exhibit G1-1-1 Attachment AI (Updated), below:

4 **Table 2**

Class	Res \$000	GS < 50 kW \$000	GS > 50 < 1500 kW \$000	GS > 1,500 kW \$000	Large User \$000	Street Light \$000	Sentinel \$000	UMSL \$000	Standby \$000	Total \$000
Allocated Service Revenue	94,436	19,094	39,360	7,806	5,754	1,184	11	471	59	168,174

¹ Totals may not match due to rounding



1 d) Please see the following Table 3 using the updated \$168,173 as per Exhibit G1-1-1 Attachment AI (Updated), below:

2

Table 3

		Res	GS < 50 kW	GS > 50 < 1500 kW	GS > 1,500 kW	Large User	Street Light	Sentinel	UMSL	Standby
Service Revenue \$000 (A)	\$168,174	\$94,436	\$19,094	\$39,360	\$7,806	\$5,754	\$1,184	\$11	\$471	\$58
Miscellaneous Revenue \$000 (B)	\$9,026	\$5,920	\$1,088	\$1,564	\$247	\$149	\$37	\$1	\$19	\$2
C= A-B	\$159,148	\$88,516	\$18,006	\$37,796	\$7,559	\$5,606	\$1,146	\$10	\$451	\$57
Fixed % (D)		38.1%	22.9%	31.5%	40.3%	39.9%	43.8%	50.9%	30.4%	2.2%
Customers/ Connections (E)		280901	23636	3313	67	12	55546	3703	82	2
Monthly Service Charge =C*1000*D/E/12		\$10.00	\$14.54	\$299.47	\$3,788.80	\$15,532.40	\$0.75	\$0.12	\$139.43	\$52.16

3

4



e) Please see the following Table 4 using the updated \$168,173 as per Exhibit G1-1-1 Attachment AI (Updated), below:

Table 4

	Class	Res	GS < 50 kW	GS > 50 < 1500 kW	GS > 1,500 kW	Large User	Street Light	Sentinel	UMSL	Standby
Service Revenue \$000 (A)	\$168,174	\$94,436	\$19,094	\$39,360	\$7,806	\$5,754	\$1,184	\$11	\$471	\$58
Miscellaneous Revenue \$000 (B)	\$9,026	\$5,920	\$1,088	\$1,564	\$247	\$149	\$37	\$1	\$19	\$2
C=A-B	\$159,148	\$88,516	\$18,006	\$37,796	\$7,559	\$5,606	\$1,146	\$10	\$451	\$57
Variable % (D)		61.9%	77.1%	68.5%	59.7%	60.1%	56.2%	49.1%	69.6%	97.8%
Energy/Billing Demand (E)		2254882056	760702061	7404277	1719678	1187623	121500	221	17184348	86400
TOC \$000 (F)				\$834	\$194	\$134				
Monthly Service Charge /kWh or /kW		\$0.0243	\$0.0183	\$3.5738	\$2.6914	\$2.9046	\$5.3026	\$23.0443	\$0.0183	\$0.6441



1 **8. RATE DESIGN**

2
3 **Issue 8.2 - Are the proposed retail transmission service rates appropriate?**

4
5 Board Staff Question #61 - Ref: Exh H2-1-1

6 In its Revised Guideline G-2008-0001 issued on June 22, 2011, the Board has described
7 the evidence required for RTSRs, which includes completion of a model that was issued
8 on July 7, 2011. Please complete and file the model.

9
10 **Response**

11
12 Please see the Exhibit H2-1-1(Updated) and attached model.



1 **8. RATE DESIGN**

2
3 **Issue 8.4 - Are the proposed loss factors appropriate?**

4
5 Board Staff Question #65 - Ref: Exh H5-1-1, Table 5; Ref: Board Report – Review of
6 Cost Allocation Policy EB-2010-0219

7 In the Board Report “Review of Electricity Distribution Cost Allocation Policy”,
8 March 31, 2011” at p7-8, it states:

9
10 ... microFIT administrative costs will continue to be based on the nine cost
11 elements identified in the EB-2009-0326 Decision and Order and supported by
12 most stakeholders, but will now be refined to also include the interest and net
13 income expenses related to General Plant assigned to Meters as suggested by
14 VECC.

15
16 Please update Table 1 to include the allocation of interest and net income.

17
18 **Response**

19
20 Please see the Exhibit H5-1-1(Updated) for the updated Table 1.



9. DEFERRAL AND VARIANCE ACCOUNTS

Issue 9.1 - Are the account balances, cost allocation methodology and disposition period appropriate?

Board Staff Question #66 - Ref: Exh I1-1-1, Attachment AQ

Hydro Ottawa has filed the deferral and variance account continuity schedule based on the 2010 version of the Excel spreadsheet at Attachment AQ. However, a working Excel version was not filed. Please file a working Excel file based on the version issued by the Board on July 29, 2011, and a hard copy which will supercede Attachment AQ.

Response

Hydro Ottawa Limited, as part of Exhibit I1-1-1 (Updated), has attached both an Excel version of Attachment AQ (Updated) and the 2012 Deferral and Variance Accounts Continuity Schedule for Cost of Service Applicants, Attachment BH, issued by the Ontario Energy Board.



9. DEFERRAL AND VARIANCE ACCOUNTS

Issue 9.1 - Are the account balances, cost allocation methodology and disposition period appropriate?

Board Staff Question #68 - Ref: Exh I1-1-1, Attachment AQ and Exh I1-1-2, p3

In a Board letter issued April 23, 2010 regarding variance account 1521 and related to accounts 4324 and 5681 re: "Special Purpose Charge" Assessment, it states that "the Board expects that requests for disposition of the balances in "Subaccount 2010 SPC Variance" and "Sub-account 2010 SPC Assessment Carrying Charges" will be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation."

As noted in the continuity schedule at Attachment AQ, account 1521 has a balance of \$1M as of December 31, 2010. The applicant has not proposed clearance of account 1521 and has not included account 1521 in Table 2 of Exh I1-1-2, "Accounts Not Proposed for Clearance" or provided any other explanation. The 2010 Hydro Ottawa Holding Annual Report states at p37 that the applicant will apply to clear the residual balance in the account after the one year period.

- a) Please explain why the applicant has not requested disposition of account 1521 in this rate application.
- b) What is the most recent balance in account 1521?
- c) What are the forecast carrying charges as of December 31, 2011?
- d) Please explain the utility's plan for the disposition of account 1521.

Response

- a) Hydro Ottawa Limited ("Hydro Ottawa") has applied for disposition of account 1521 as part of the updated 2012 cost of service rate application. Please refer to Exhibit I1-1-2 (Updated).



- 1 b) Please refer to Exhibit K9-1-1 (Board Staff #66).
- 2
- 3 c) Please refer to Exhibit K9-1-1 (Board Staff #66).
- 4
- 5 d) Please see the response to part a).



9. DEFERRAL AND VARIANCE ACCOUNTS

Issue 9.1 - Are the account balances, cost allocation methodology and disposition period appropriate?

Board Staff Question #71 - Ref: Exh I1-1-1 and Attachment AR

As per sheet 1 in attachment AR, the principal addition for the two month period from November 1, 2007 to December 31, 2007 for 1588 RSVA Power (commodity only) is an amount of \$4,495,200. The total approved amount as per Hydro Ottawa's 2008 EDR Decision as of October 31, 2007 is \$4,382,126.

- a) Please explain why the principal addition to RSVA Power 1588 for two months in 2007 was over \$4 million.
- b) Please confirm if there were any adjustments recorded in 2007 year end related to 1588 RSVA Power. If so, please provide the list of the adjustments, journal entries and supporting documents.

Response

- a) Through the normal reconciliation process of account 1588, the estimate of the cost of power and amount collected from customers compared to the actual amounts is most significantly completed two months after the initial submission to the Independent Electricity System Operator. This is when the majority of customer billing is complete. As a result, the 1588 balance approved as part of Hydro Ottawa Limited's ("Hydro Ottawa") rate riders for the deferral and variance accounts accumulated to October 31, 2007 as part of the 2008 cost of service application, does not include a significant portion of the reconciliation prior to October 31, 2007, an under collection of approximately \$862k. In the same manner, the December 31, 2007 balance does not include the most significant portion of the November and December 2007 reconciliation, an over collection of approximately \$2,883k. When considering the two reconciliations, the true principle increase related to November and December 2007 in Account 1588 is \$750k.



- 1 b) Hydro Ottawa had no adjustments recorded in 2007 year end related to the 1588
- 2 RSVa Power Account.



1 **9. DEFERRAL AND VARIANCE ACCOUNTS**

2
3 **Issue 9.1 - Are the account balances, cost allocation methodology and disposition**
4 **period appropriate?**

5
6 Board Staff Question #73 - Ref: Exh I1-1-1, p4

7 The evidence states that, "Hydro Ottawa cleared Account 1562 as part of its 2008 EDR."
8 In the 2008 proceeding (EB-2007-0713), the Board accepted the settlement agreement
9 with respect to deferral and variance accounts. In section 4.1 (c) on p17 of the
10 settlement agreement, the parties agreed to the following:

11
12 If any adjustments were required as part of Hydro Ottawa's year-end audit in 2007 or as
13 a result of subsequent decisions of the Board, these adjustments would be recorded in
14 the variance and deferral accounts for the appropriate month. Accumulated amounts in
15 these accounts, including any adjustments, would be part of the next application to clear
16 these accounts.

17
18 Please provide the PILs 1562 account continuity schedule that supports the dollar
19 amount settled in Hydro Ottawa's proceeding EB-2007-0713.

20
21 **Response**

22
23 Please find below the continuity schedule that supports the dollar amount settled in
24 proceeding EB-2007-0713 related to the Payment in Lieu of Taxes ("PILS") 1562
25 account.



1 **1562 - Yearly Variance Account Schedule Per Trial Balance¹**

Year	PILs Proxy	Collected from customers	Adjustments	Interest	History to date Balance	Adjustment Explanations
2001	3,741,490			43,192	3,784,682	
2002	12,288,339	(12,062,413)		354,208	4,364,816	
2003	16,029,829	(16,522,497)		247,944	4,120,092	
2004	12,288,339	(13,478,225)		149,595	3,079,801	
2005	13,762,265	(13,514,592)	(955,211)	112,927	2,485,190	(\$955,211) Yearly True-up calculations for 2002 to 2005
2006	4,587,422	(6,444,607)	(437,612)	32,376	222,769	\$140,745 Yearly True-up, (1,603,050) Class 47 Adjustment, (\$560,976) LCT Adjustment, \$1,585,670 move to 1592
2007			566,544	(26,587)	762,727	\$566,544 rate year versus calendar year adjustment
2008				(2,572)	760,155	Forecasted Interest to April 30, 2008

2

¹ Totals can be out due to rounding



1 **9. DEFERRAL AND VARIANCE ACCOUNTS**

2
3 **Issue 9.1 - Are the account balances, cost allocation methodology and disposition**
4 **period appropriate?**

5
6 Board Staff Question #74 - Ref: Exh I1-1-1, p4

7 In the years from 2001 to 2005 when Hydro Ottawa generated or utilized tax losses, and
8 had no taxable income:

- 9 a) How did Hydro Ottawa choose the income tax rates used in calculating the tax
10 impact and the gross-up amounts in the SIMPIL reconciliations?
- 11 b) Did Hydro Ottawa account for the declining income tax rates and other changes in
12 tax rules and legislation during the period 2001-2005 in its SIMPIL model
13 reconciliations? Specifically, there were errors in the 2001 and 2003 SIMPIL models
14 that were released for reporting to the Board. How did Hydro Ottawa overcome the
15 errors that would have arisen from following the formula logic in the models?
- 16 c) Did Hydro Ottawa use its final tax returns, and any tax adjustments that appeared in
17 notices of reassessment and statements of adjustments rendered by the Ontario
18 Ministry of Revenue, for the tax years 2001 through 2005 in calculating the final
19 balance in PILs account 1562?
- 20 d) Did Hydro Ottawa exclude regulatory assets and liabilities when created or collected
21 in the calculation of the final balance in its PILs account 1562 regardless of the
22 actual tax treatment accorded those amounts? This includes accounting
23 adjustments, provisions for impairment, changes in the impairment reserve, and any
24 other transactions related to regulatory assets and liabilities.
- 25 e) Did Hydro Ottawa treat the amortization of fees and charges related to borrowing
26 debt as interest expense when it calculated the true-up variances charged to
27 ratepayers? Under the PILs and SIMPIL methodology, interest expense does not
28 true up except for excess interest above the maximum deemed interest approved by
29 the Board in each application.
- 30 f) Did Hydro Ottawa exclude variances associated with Ontario Capital Tax (OCT) in
31 the income tax true-up reconciliation? Under the SIMPIL methodology, OCT does not



1 true up for income tax purposes; only for OCT purposes in the appropriate section of
2 SIMPIL sheet TAXCALC.

- 3 g) Are all tax years from 2001 through 2005 statute-barred (i.e. no longer open for
4 audit)? If any year remains open for audit by the Ministry of Finance, please identify
5 the year and explain the reasons why the tax year is not statute-barred.

6
7 **Response**

- 8
9 a) Hydro Ottawa Limited ("Hydro Ottawa") used the SIMPIL models provided by the
10 Ontario Energy Board (the "Board"), including the income tax rates, to complete the
11 SIMPIL reconciliations for 2001 to 2005.
12
13 b) Hydro Ottawa used the published income tax rates to perform its SIMPIL model
14 reconciliations. Since the SIMPIL models were provided by the Board, and locked for
15 any formula changes, Hydro Ottawa focused on entering the required information.
16
17 c) Limited items in the SIMPIL models have impacts on the Payment in Lieu of Taxes
18 ("PILS") true-ups and variance reconciliations for 2001 through 2005. Hydro Ottawa
19 has not discovered any impacts derived from the notice of reassessment for this
20 period.
21
22 d) Hydro Ottawa excluded regulatory assets from PILS calculation, both when they are
23 created and when they are collected, regardless of the actual tax treatment accorded
24 to those amounts. This approach aligns to the settlement 4) in PILS proceeding EB-
25 2008-0381.
26
27 e) Yes, Hydro Ottawa did treat the amortization of fees and charges related to its bonds
28 as interest expense as these costs are included in the July 2005 promissory note
29 rate of 5.14% from Holdco.
30



- 1 f) In the SIMPIL sheet TAXCALC the true-up formulas for the Ontario Capital Tax
2 ("OCT") reflects the changes of the OCT rates. Hydro Ottawa included the results of
3 these true-ups in the balance of PILS variances.
4
- 5 g) The statute barred timeframe is set by legislation and is 4 years from the date the
6 return was initially assessed. Given the 2010 return was the most current assessed
7 tax year; the tax years from 2001 through 2005 are statute-barred. Exceptionally,
8 there are two items in the 2001 to 2003 audits that are in an appeal process. The
9 two items pertain to contributed capital collected before PILS came into effect, which
10 the Ministry of Finance put in as part of paid up capital to calculated capital taxes,
11 and the timing of revenue recognition.



9. DEFERRAL AND VARIANCE ACCOUNTS

Issue 9.1 - Are the account balances, cost allocation methodology and disposition period appropriate?

Board Staff Question #75 - Ref: Exh I1-1-1, p4

Can Hydro Ottawa confirm that in calculating the final balance in account 1562 in its 2008 EDR application, Hydro Ottawa correctly applied all of the concepts identified in the Board findings and in the settled issues in the combined proceeding EB-2008-0381? If not, does Hydro Ottawa plan to file SIMPIL models and associated tax evidence related to PILs account 1562 that is consistent with the level of detail found in the combined proceeding EB-2008-0381?

Response

Hydro Ottawa Limited ("Hydro Ottawa") confirms that the final balance in account 1562 in its 2008 EDR application applied the best understandings of all principles and guidelines provided by the Ontario Energy Board at the time.

Hydro Ottawa has completed the Halton Hills version of the SIMPIL models from 2002 to 2005 pursuant to proceeding EB-2008-0381 and has updated its deferral and variance account continuity schedule. Please see Attachment AQ (Updated) to Exhibit I1-1-1 (Updated). The schedule reflects all related settlement adjustments in the revised balance of the Payment in Lieu of Taxes ("PILs") account 1562. The updated Halton Hills SIMPL models are also part of the attachments to Exhibit I1-1-1 (Updated).



9. DEFERRAL AND VARIANCE ACCOUNTS

Issue 9.1 - Are the account balances, cost allocation methodology and disposition period appropriate?

Board Staff Question #76 - Ref: Exh I1-1-1, p4

The Board expects distributors to file for disposition of account 1592 in their cost of service applications. Please complete and file Appendix 2-T from Chapter 2 of the Filing Requirements issued on June 22, 2011 to support the disposition.

Response

Please refer to Attachment BC of Exhibit I1-1-1 (Updated).

Appendix 2-T

Deferred PILs Account 1592 Balances

The following table should be completed based on the information requested below, in accordance with the notes following the table. An explanation should be provided for any blank entries.

Tax Item	Principal as of December 31, 2010
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	-\$ 567,776
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded in PILs account 1562	
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2006	-\$ 1,207,152
Capital Cost Allowance class changes from 2006 EDR application for 2007	-\$ 1,207,153
Capital Cost Allowance class changes from 2006 EDR application for 2008	
Capital Cost Allowance class changes from 2006 EDR application for 2009	
Capital Cost Allowance class changes from 2006 EDR application for 2010	
Capital Cost Allowance class changes from any prior application not recorded above. Please provide details and explanation separately.	
Interest to October 31, 2007	-\$ 70,323
Balance transferred to Account 1595 per Hydro Ottawa's 2008 rate order, EB-2007-0713	
- Principle Balance to October 31, 2007	\$ 2,781,219
- Interest to October 31, 2007	\$ 70,323
- Forecasted Interest from November 1, 2007 to April 30, 2008	\$ 71,282
Interest from November 1 2007 to December 31, 2010	-\$ 81,184
Total	-\$ 210,763.57

Notes:

- (1) Revise the deferral and variance account continuity schedule to include account 1592 as a group 2 account and enter all relevant information for transactions, adjustments, etc., for all relevant years.
- (2) Describe each type of tax item that has been recorded in account 1592.
- (3) Provide the calculations that show how each item was determined and provide any pertinent supporting evidence and documentation.
- (4) Please state whether or not the applicant followed the guidance provided in the FAQ of July 2007. If not, please provide an explanation.
- (5) Identify the account balance as of December 31, 2010 as per the 2010 Audited Financial Statements. Identify the account balance as of December 31, 2010 as per the April 2011 2.1.7 RRR filing to the Board. Provide a reconciliation if the balances provided are not identical to each other and to the total shown on the continuity schedule.
- (6) Complete the above table based on the answers to the previous. Add rows as required to complete the analysis in an informative manner. Please provide the completed table as a working Excel spreadsheet.



1 **9. DEFERRAL AND VARIANCE ACCOUNTS**

2
3 **Issue 9.2 - Are the proposed rate riders to dispose of the account balances**
4 **appropriate?**

5
6 Energy Probe Question #61 - Ref: Exhibit I1, Tab 1, Sch. 2, Tables 3 & 4 & page 7

7 The evidence on page 7 indicates that for a residential non RPP customer the net of the
8 two proposed rate riders would be a charge and would result in an increase in the
9 monthly bill of 0.7% (Table 4).

10
11 Please explain how this 0.7% increase results from rate rider #1 of (\$0.0024) per kWh
12 and rate rider #2 of \$0.0024 per kWh (loss adjusted). Is the net increase the result of
13 only the difference in the volume to which the riders apply (i.e. loss adjusted vs. not loss
14 adjusted)?

15
16 **Response**

17
18 Yes, the 0.7% increase in the Residential Monthly bill for the non RPP customer is due
19 to the fact that the rate rider #1 of (\$0.0024) per kWh is applied to non loss adjusted kWh
20 of 800, whereas the rate rider #2 of \$0.0024 per kWh is applied to the loss adjusted kWh
21 of 828.64.



1 **10. LOST REVENUE ADJUSTMENT MECHANISM**

3 **Issue 10.1 - Is the proposal related to LRAM appropriate?**

5 VECC Question #58 - Ref: Exhibit I3, Tab 1, Schedule 1, page 3

6 *Preamble: OPA has provided Hydro Ottawa with the verified results for OPA funded*
7 *programs for 2009.*

- 8 a) When will OPA results for 2010 Programs be available and how may this affect the
9 LRAM and Load forecast?
- 10 b) Provide the results (kwh) Actual and forecast by year 2005-2012 for all OPA-
11 funded *Residential* programs for 2005-2009.
- 12 c) For each program for each year tabulate the unit and total savings by year at the
13 program/measure level, including any “co-branded market programs” such as Every
14 Kilowatt Counts (EKC)
- 15 d) List and confirm OPA’s input assumptions for EKC 2005 and 2006 including the
16 measure life and unit kwh savings for Compact Fluorescent Lights and Seasonal
17 Light Emitting Diodes. Confirm some of these assumptions were changed in 2007
18 and again in 2009 and compare the values
- 19 e) Confirm/ demonstrate whether the claimed savings shown in the response to part b)
20 reflect the measure lives in place at the time the programs were run or reflect the
21 latest OPA Measures and Assumptions list values.
- 22 f) Adjust the LRAM claim as necessary to reflect the measure lives (and Unit savings)
23 for any/all measures that have expired starting in 2010
- 24 g) For the years 2009-2011 reconcile the changes with Table 2 and Attachment AE
25 provided by the OPA.

27 **Response**

- 29 a) Hydro Ottawa Limited (“Hydro Ottawa”) understands that the Ontario Power Authority
30 results for 2010 programs will be available in Q4 of 2011. Hydro Ottawa has



1 included an estimate of the 2010 programs results in Exhibit I3-1-1(Updated), which
2 has been filed with the interrogatories. There is no impact on the load forecast.

3
4 b) Attachment 1 provides Hydro Ottawa's kWh results for 2006 to 2012 for all OPA
5 funded Residential programs for 2006-2009. There were no OPA funded programs in
6 2005.

7
8 c) See Attachment 1.
9

10 d) In the Ontario Energy Board's (the "Board") Guidelines for Electricity Distributor
11 Conservation and Demand Management, the Board indicated that they "would
12 consider an evaluation by the OPA or a third party designated by the OPA to be
13 sufficient. For programs funded by the OPA, it will be the role of the third party to:
14 verify the participation levels; and, confirm that input assumptions are those used by
15 the OPA. As a result, Hydro Ottawa does not see any added value in confirming the
16 OPA's third party verification.

17
18 e) See response to part d).
19

20 f) The Lost Revenue Adjustment Mechanism claim has already been adjusted to reflect
21 the measure lives for any/all measures that have expired starting in 2010.

22
23 g) Not required.



OPA Conservation & Demand Management Programs

Annual Results at the End-User Level

For: Hydro Ottawa Limited

Net Summer Peak Demand Savings (MW)

#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012
1	2006 Programs	Final	19.5147	1.0104	1.0104	1.0104	1.0104	1.0104	0.9404
2	2007 Programs	Final	0.0000	26.6372	3.0675	2.6999	2.6999	2.6852	2.5835
3	2008 Programs	Final	0.0000	0.0000	42.4786	6.2479	6.2478	6.2478	6.2063
4	2009 Programs	Final	0.0000	0.0000	0.0000	40.9592	7.5403	7.5403	7.5241
Total			19.5147	27.6475	46.5565	50.9174	17.4984	17.4836	17.2543

Net Energy Savings (MWh)

#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012
1	2006 Programs	Final	20,864	20,864	20,864	20,864	3,624	3,624	3,315
2	2007 Programs	Final	0	14,179	10,562	10,117	10,117	10,114	9,704
3	2008 Programs	Final	0	0	13,933	13,131	13,130	13,130	12,146
4	2009 Programs	Final	0	0	0	24,887	19,189	19,189	19,172
Total			20,864	35,043	45,360	68,999	46,060	46,057	44,336

Gross Summer Peak Demand Savings (MW)

#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012
1	2006 Programs	Final	19.7010	1.1967	1.1967	1.1967	1.1967	1.1967	1.1189
2	2007 Programs	Final	0.0000	45.3438	9.5206	6.4576	6.4576	6.4233	5.9873
3	2008 Programs	Final	0.0000	0.0000	45.2569	8.9593	8.9592	8.9592	8.8497
4	2009 Programs	Final	0.0000	0.0000	0.0000	44.2546	10.8084	10.8084	10.7722
Total			19.7010	46.5405	55.9742	60.8682	27.4220	27.3877	26.7282

Gross Energy Savings (MWh)

#	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012
1	2006 Programs	Final	23,301	23,301	23,301	23,301	4,145	4,145	3,802
2	2007 Programs	Final	0	50,277	20,701	16,995	16,995	16,988	15,950
3	2008 Programs	Final	0	0	28,655	27,577	27,576	27,576	25,022
4	2009 Programs	Final	0	0	0	38,221	31,896	31,896	31,859
Total			23,301	73,578	72,657	106,093	80,612	80,605	76,634



OPA Conservation & Demand Management Programs

Initiative Results at End-User Level

For: Hydro Ottawa Limited

Net Summer Peak Demand Savings (MW)

35	Great Refrigerator Roundup	Consumer	2009	Final	#	0.0000	0.0000	0.0000	0.3360	0.3360	0.3360	0.3249
36	Cool Savings Rebate	Consumer	2009	Final	#	0.0000	0.0000	0.0000	1.0826	1.0826	1.0826	1.0775
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	#	0.0000	0.0000	0.0000	0.2896	0.2847	0.2847	0.2847
38	peaksaver®	Consumer, Business	2009	Final	#	0.0000	0.0000	0.0000	3.3259	3.3259	3.3259	3.3259
39	Electricity Retrofit Incentive	Business, Industrial	2009	Final	#	0.0000	0.0000	0.0000	0.9776	0.9776	0.9776	0.9776
40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	#	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
41	High Performance New Construction	Business, Industrial	2009	Final	#	0.0000	0.0000	0.0000	0.2628	0.2628	0.2628	0.2628
42	Power Savings Blitz	Business	2009	Final	#	0.0000	0.0000	0.0000	1.2707	1.2707	1.2707	1.2707
43	Multi-Family Energy Efficiency Rebates	Business, Consumer Low-Income	2009	Final	#	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
44	Demand Response 1	Business, Industrial	2009	Final	#	0.0000	0.0000	0.0000	11.8668	0.0000	0.0000	0.0000
45	Demand Response 2	Business, Industrial	2009	Final	#	0.0000	0.0000	0.0000	8.0579	0.0000	0.0000	0.0000
46	Demand Response 3	Business, Industrial	2009	Final	#	0.0000	0.0000	0.0000	11.5113	0.0000	0.0000	0.0000
47	Electricity Resources Demand Response	Business, Industrial	2009	Final	#	0.0000	0.0000	0.0000	1.9779	0.0000	0.0000	0.0000
48	LDC Custom - Thunder Bay Hydro - Phantom Load	Consumer	2009	Final	#	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
49	LDC Custom - Toronto Hydro - Summer Challenge	Consumer	2009	Final	#	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
50	LDC Custom - PowerStream - Data Centres	Business	2009	Final	#	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2006 Subtotal						19.5147	1.0104	1.0104	1.0104	1.0104	1.0104	0.9404
2007 Subtotal						0.0000	26.6372	3.0675	2.6999	2.6999	2.6852	2.5835
2008 Subtotal						0.0000	0.0000	42.4786	6.2479	6.2478	6.2478	6.2063
2009 Subtotal						0.0000	0.0000	0.0000	40.9592	7.5403	7.5403	7.5241
Overall Total						19.5147	27.6475	46.5565	50.9174	17.4984	17.4836	17.2543



OPA Conservation & Demand Management Programs

Initiative Results at End-User Level

For: Hydro Ottawa Limited

Net Energy Savings (MWh)

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	309	309	309	309	309	309	0
2	Cool & Hot Savings Rebate	Consumer	2006	Final	763	763	763	763	763	763	763
3	Every Kilowatt Counts	Consumer	2006	Final	19,792	19,792	19,792	19,792	2,552	2,552	2,552
4	Demand Response 1	Business, Industrial	2006	Final	0	0	0	0	0	0	0
5	Electricity Resources Demand Response	Consumer	2006	Final	0	0	0	0	0	0	0
6	Great Refrigerator Roundup	Consumer	2007	Final	0	833	833	833	833	830	827
7	Cool & Hot Savings Rebate	Consumer	2007	Final	0	1,186	1,186	1,186	1,186	1,186	1,130
8	Every Kilowatt Counts	Consumer	2007	Final	0	7,112	7,025	7,025	7,025	7,025	6,785
9	peaksaver [®]	Consumer, Business	2007	Final	0	0	0	0	0	0	0
10	Summer Savings	Consumer	2007	Final	0	4,246	716	271	271	271	271
11	Aboriginal	Consumer	2007	Final	0	0	0	0	0	0	0
12	Affordable Housing Pilot	Consumer Low-Income	2007	Final	0	44	44	44	44	44	44
13	Social Housing Pilot	Consumer Low-Income	2007	Final	0	646	646	646	646	646	646
14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income	2007	Final	0	0	0	0	0	0	0
15	Electricity Retrofit Incentive	Business, Industrial	2007	Final	0	111	111	111	111	111	0
16	Toronto Comprehensive	Consumer Business, Industrial	2007	Final	0	0	0	0	0	0	0
17	Demand Response 1	Business, Industrial	2007	Final	0	0	0	0	0	0	0
18	Electricity Resources Demand Response	Business, Industrial	2007	Final	0	0	0	0	0	0	0
19	Renewable Energy Standard Offer	Consumer, Business, Industrial	2007	Final	0	0	0	0	0	0	0
20	Great Refrigerator Roundup	Consumer	2008	Final	0	0	2,339	2,339	2,339	2,339	2,334
21	Cool Savings Rebate	Consumer	2008	Final	0	0	1,281	1,281	1,281	1,281	1,281
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	0	0	6,504	6,475	6,475	6,475	5,496
23	peaksaver [®]	Consumer, Business	2008	Final	0	0	83	83	83	83	83
24	Summer Sweepstakes	Consumer	2008	Final	0	0	1,211	437	437	437	437
25	Electricity Retrofit Incentive	Business, Industrial	2008	Final	0	0	2,477	2,477	2,477	2,477	2,477
26	Toronto Comprehensive	Consumer Business, Industrial	2008	Final	0	0	0	0	0	0	0
27	High Performance New Construction	Business, Industrial	2008	Final	0	0	19	19	19	19	19
28	Power Savings Blitz	Business	2008	Final	0	0	15	15	14	14	14
29	Demand Response 1	Business, Industrial	2008	Final	0	0	0	0	0	0	0
30	Demand Response 3	Business, Industrial	2008	Final	0	0	0	0	0	0	0
31	Electricity Resources Demand Response	Business, Industrial	2008	Final	0	0	0	0	0	0	0
32	Renewable Energy Standard Offer	Consumer, Business, Industrial	2008	Final	0	0	5	5	5	5	5
33	Other Customer Based Generation	Business, Industrial	2008	Final	0	0	0	0	0	0	0
34	LDC Custom - Hydro One Networks Inc. - Double Return	Business, Industrial	2008	Final	0	0	0	0	0	0	0
35	Great Refrigerator Roundup	Consumer	2009	Final	0	0	0	2,249	2,249	2,249	2,238
36	Cool Savings Rebate	Consumer	2009	Final	0	0	0	1,644	1,644	1,644	1,638
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	0	0	0	2,858	2,740	2,740	2,739
38	peaksaver [®]	Consumer, Business	2009	Final	0	0	0	29	29	29	29
39	Electricity Retrofit Incentive	Business, Industrial	2009	Final	0	0	0	6,971	6,971	6,971	6,971
40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	0	0	0	0	0	0	0
41	High Performance New Construction	Business, Industrial	2009	Final	0	0	0	599	599	599	599
42	Power Savings Blitz	Business	2009	Final	0	0	0	4,957	4,957	4,957	4,957
43	Multi-Family Energy Efficiency Rebates	Business, Consumer Low-Income	2009	Final	0	0	0	0	0	0	0
44	Demand Response 1	Business, Industrial	2009	Final	0	0	0	521	0	0	0
45	Demand Response 2	Business, Industrial	2009	Final	0	0	0	4,963	0	0	0
46	Demand Response 3	Business, Industrial	2009	Final	0	0	0	95	0	0	0
47	Electricity Resources Demand Response	Business, Industrial	2009	Final	0	0	0	0	0	0	0
48	LDC Custom - Thunder Bay Hydro - Phantom Load	Consumer	2009	Final	0	0	0	0	0	0	0
49	LDC Custom - Toronto Hydro - Summer Challenge	Consumer	2009	Final	0	0	0	0	0	0	0
50	LDC Custom - PowerStream - Data Centres	Business	2009	Final	0	0	0	0	0	0	0
51	Toronto Comprehensive Adjustment	Business, Consumer	2008	Final	0	0	0	0	0	0	0
52	LDC Custom - Hydro One Networks Inc. - Double Return Adj	Business, Consumer	2008	Final	0	0	0	0	0	0	0
2006 Subtotal					20,864	20,864	20,864	20,864	3,624	3,624	3,315
2007 Subtotal					0	14,179	10,562	10,117	10,117	10,114	9,704
2008 Subtotal					0	0	13,933	13,131	13,130	13,130	12,146
2009 Subtotal					0	0	0	24,887	19,189	19,189	19,172
Overall Total					20,864	35,043	45,360	68,999	46,060	46,057	44,336



OPA Conservation & Demand Management Programs

Initiative Results at End-User Level

For: Hydro Ottawa Limited

Gross Summer Peak Demand Savings (MW)

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	0.0778	0.0778	0.0778	0.0778	0.0778	0.0778	0.0000
2	Cool & Hot Savings Rebate	Consumer	2006	Final	0.8596	0.8596	0.8596	0.8596	0.8596	0.8596	0.8596
3	Every Kilowatt Counts	Consumer	2006	Final	0.2594	0.2594	0.2594	0.2594	0.2594	0.2594	0.2594
4	Demand Response 1	Business, Industrial	2006	Final	17.6408	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5	Electricity Resources Demand Response	Consumer	2006	Final	0.8634	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	Great Refrigerator Roundup	Consumer	2007	Final	0.0000	0.2678	0.2678	0.2678	0.2678	0.2336	0.2336
7	Cool & Hot Savings Rebate	Consumer	2007	Final	0.0000	1.6617	1.6617	1.6617	1.6617	1.6617	1.2702
8	Every Kilowatt Counts	Consumer	2007	Final	0.0000	0.3987	0.3518	0.3518	0.3518	0.3518	0.3518
9	peaksaver [®]	Consumer, Business	2007	Final	0.0000	1.2067	1.2067	1.2067	1.2067	1.2067	1.2067
10	Summer Savings	Consumer	2007	Final	0.0000	19.8076	5.9071	2.8441	2.8441	2.8441	2.8441
11	Aboriginal	Consumer	2007	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	Affordable Housing Pilot	Consumer Low-Income	2007	Final	0.0000	0.0049	0.0049	0.0049	0.0049	0.0049	0.0049
13	Social Housing Pilot	Consumer Low-Income	2007	Final	0.0000	0.0760	0.0760	0.0760	0.0760	0.0760	0.0760
14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income	2007	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15	Electricity Retrofit Incentive	Business, Industrial	2007	Final	0.0000	0.0445	0.0445	0.0445	0.0445	0.0445	0.0000
16	Toronto Comprehensive	Consumer Business, Industrial	2007	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17	Demand Response 1	Business, Industrial	2007	Final	0.0000	20.1957	0.0000	0.0000	0.0000	0.0000	0.0000
18	Electricity Resources Demand Response	Business, Industrial	2007	Final	0.0000	1.6801	0.0000	0.0000	0.0000	0.0000	0.0000
19	Renewable Energy Standard Offer	Consumer, Business, Industrial	2007	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20	Great Refrigerator Roundup	Consumer	2008	Final	0.0000	0.0000	0.4809	0.4809	0.4809	0.4809	0.4514
21	Cool Savings Rebate	Consumer	2008	Final	0.0000	0.0000	1.4090	1.4090	1.4090	1.4090	1.4090
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	0.0000	0.0000	0.8494	0.8045	0.8045	0.8045	0.7245
23	peaksaver [®]	Consumer, Business	2008	Final	0.0000	0.0000	4.6139	4.6139	4.6139	4.6139	4.6139
24	Summer Sweepstakes	Consumer	2008	Final	0.0000	0.0000	0.3949	0.2264	0.2264	0.2264	0.2264
25	Electricity Retrofit Incentive	Business, Industrial	2008	Final	0.0000	0.0000	0.8382	0.8382	0.8382	0.8382	0.8382
26	Toronto Comprehensive	Consumer Business, Industrial	2008	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
27	High Performance New Construction	Business, Industrial	2008	Final	0.0000	0.0000	0.0317	0.0317	0.0317	0.0317	0.0317
28	Power Savings Blitz	Business	2008	Final	0.0000	0.0000	0.0022	0.0022	0.0021	0.0021	0.0021
29	Demand Response 1	Business, Industrial	2008	Final	0.0000	0.0000	28.6421	0.0000	0.0000	0.0000	0.0000
30	Demand Response 3	Business, Industrial	2008	Final	0.0000	0.0000	5.5388	0.0000	0.0000	0.0000	0.0000
31	Electricity Resources Demand Response	Business, Industrial	2008	Final	0.0000	0.0000	1.9034	0.0000	0.0000	0.0000	0.0000
32	Renewable Energy Standard Offer	Consumer, Business, Industrial	2008	Final	0.0000	0.0000	0.5525	0.5525	0.5525	0.5525	0.5525
33	Other Customer Based Generation	Business, Industrial	2008	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34	LDC Custom - Hydro One Networks Inc. - Double Return	Business, Industrial	2008	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
35	Great Refrigerator Roundup	Consumer	2009	Final	0.0000	0.0000	0.0000	0.6514	0.6514	0.6514	0.6202
36	Cool Savings Rebate	Consumer	2009	Final	0.0000	0.0000	0.0000	2.4766	2.4766	2.4766	2.4715
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	0.0000	0.0000	0.0000	0.7904	0.7583	0.7583	0.7583
38	peaksaver [®]	Consumer, Business	2009	Final	0.0000	0.0000	0.0000	3.6954	3.6954	3.6954	3.6954
39	Electricity Retrofit Incentive	Business, Industrial	2009	Final	0.0000	0.0000	0.0000	1.5137	1.5137	1.5137	1.5137
40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
41	High Performance New Construction	Business, Industrial	2009	Final	0.0000	0.0000	0.0000	0.3755	0.3755	0.3755	0.3755
42	Power Savings Blitz	Business	2009	Final	0.0000	0.0000	0.0000	1.3376	1.3376	1.3376	1.3376
43	Multi-Family Energy Efficiency Rebates	Business, Consumer Low-Income	2009	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
44	Demand Response 1	Business, Industrial	2009	Final	0.0000	0.0000	0.0000	11.8668	0.0000	0.0000	0.0000
45	Demand Response 2	Business, Industrial	2009	Final	0.0000	0.0000	0.0000	8.0579	0.0000	0.0000	0.0000
46	Demand Response 3	Business, Industrial	2009	Final	0.0000	0.0000	0.0000	11.5113	0.0000	0.0000	0.0000
47	Electricity Resources Demand Response	Business, Industrial	2009	Final	0.0000	0.0000	0.0000	1.9779	0.0000	0.0000	0.0000
48	LDC Custom - Thunder Bay Hydro - Phantom Load	Consumer	2009	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
49	LDC Custom - Toronto Hydro - Summer Challenge	Consumer	2009	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
50	LDC Custom - PowerStream - Data Centres	Business	2009	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
51	Toronto Comprehensive Adjustment	Business, Consumer	2008	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
52	LDC Custom - Hydro One Networks Inc. - Double Return Adj	Business, Consumer	2008	Final	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2006 Subtotal					19.7010	1.1967	1.1967	1.1967	1.1967	1.1967	1.1189
2007 Subtotal					0.0000	45.3438	9.5206	6.4576	6.4576	6.4233	5.9873
2008 Subtotal					0.0000	0.0000	45.2569	8.9593	8.9592	8.9592	8.8497
2009 Subtotal					0.0000	0.0000	0.0000	44.2546	10.8084	10.8084	10.7722
Overall Total					19.7010	46.5405	55.9742	60.8682	27.4220	27.3877	26.7282



OPA Conservation & Demand Management Programs

Initiative Results at End-User Level

For: Hydro Ottawa Limited

Gross Energy Savings (MWh)

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	343	343	343	343	343	343	0
2	Cool & Hot Savings Rebate	Consumer	2006	Final	966	966	966	966	966	966	966
3	Every Kilowatt Counts	Consumer	2006	Final	21,991	21,991	21,991	21,991	2,835	2,835	2,835
4	Demand Response 1	Business, Industrial	2006	Final	0	0	0	0	0	0	0
5	Electricity Resources Demand Response	Consumer	2006	Final	0	0	0	0	0	0	0
6	Great Refrigerator Roundup	Consumer	2007	Final	0	2,049	2,049	2,049	2,049	2,041	2,034
7	Cool & Hot Savings Rebate	Consumer	2007	Final	0	2,330	2,330	2,330	2,330	2,330	1,972
8	Every Kilowatt Counts	Consumer	2007	Final	0	9,703	9,544	9,544	9,544	9,544	8,996
9	peaksaver®	Consumer, Business	2007	Final	0	0	0	0	0	0	0
10	Summer Savings	Consumer	2007	Final	0	35,381	5,964	2,257	2,257	2,257	2,257
11	Aboriginal	Consumer	2007	Final	0	0	0	0	0	0	0
12	Affordable Housing Pilot	Consumer Low-Income	2007	Final	0	44	44	44	44	44	44
13	Social Housing Pilot	Consumer Low-Income	2007	Final	0	646	646	646	646	646	646
14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income	2007	Final	0	0	0	0	0	0	0
15	Electricity Retrofit Incentive	Business, Industrial	2007	Final	0	124	124	124	124	124	0
16	Toronto Comprehensive	Consumer Business, Industrial	2007	Final	0	0	0	0	0	0	0
17	Demand Response 1	Business, Industrial	2007	Final	0	0	0	0	0	0	0
18	Electricity Resources Demand Response	Business, Industrial	2007	Final	0	0	0	0	0	0	0
19	Renewable Energy Standard Offer	Consumer, Business, Industrial	2007	Final	0	0	0	0	0	0	0
20	Great Refrigerator Roundup	Consumer	2008	Final	0	0	4,318	4,318	4,318	4,318	4,304
21	Cool Savings Rebate	Consumer	2008	Final	0	0	2,230	2,230	2,230	2,230	2,230
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	0	0	16,130	16,049	16,049	16,049	13,510
23	peaksaver®	Consumer, Business	2008	Final	0	0	92	92	92	92	92
24	Summer Sweepstakes	Consumer	2008	Final	0	0	1,561	563	563	563	563
25	Electricity Retrofit Incentive	Business, Industrial	2008	Final	0	0	4,276	4,276	4,276	4,276	4,276
26	Toronto Comprehensive	Consumer Business, Industrial	2008	Final	0	0	0	0	0	0	0
27	High Performance New Construction	Business, Industrial	2008	Final	0	0	27	27	27	27	27
28	Power Savings Blitz	Business	2008	Final	0	0	16	16	15	15	15
29	Demand Response 1	Business, Industrial	2008	Final	0	0	0	0	0	0	0
30	Demand Response 3	Business, Industrial	2008	Final	0	0	0	0	0	0	0
31	Electricity Resources Demand Response	Business, Industrial	2008	Final	0	0	0	0	0	0	0
32	Renewable Energy Standard Offer	Consumer, Business, Industrial	2008	Final	0	0	5	5	5	5	5
33	Other Customer Based Generation	Business, Industrial	2008	Final	0	0	0	0	0	0	0
34	LDC Custom - Hydro One Networks Inc. - Double Return	Business, Industrial	2008	Final	0	0	0	0	0	0	0
35	Great Refrigerator Roundup	Consumer	2009	Final	0	0	0	4,221	4,221	4,221	4,190
36	Cool Savings Rebate	Consumer	2009	Final	0	0	0	3,847	3,847	3,847	3,841
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	0	0	0	7,790	7,045	7,045	7,045
38	peaksaver®	Consumer, Business	2009	Final	0	0	0	32	32	32	32
39	Electricity Retrofit Incentive	Business, Industrial	2009	Final	0	0	0	10,678	10,678	10,678	10,678
40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	0	0	0	0	0	0	0
41	High Performance New Construction	Business, Industrial	2009	Final	0	0	0	856	856	856	856
42	Power Savings Blitz	Business	2009	Final	0	0	0	5,218	5,218	5,218	5,218
43	Multi-Family Energy Efficiency Rebates	Business, Consumer Low-Income	2009	Final	0	0	0	0	0	0	0
44	Demand Response 1	Business, Industrial	2009	Final	0	0	0	521	0	0	0
45	Demand Response 2	Business, Industrial	2009	Final	0	0	0	4,963	0	0	0
46	Demand Response 3	Business, Industrial	2009	Final	0	0	0	95	0	0	0
47	Electricity Resources Demand Response	Business, Industrial	2009	Final	0	0	0	0	0	0	0
48	LDC Custom - Thunder Bay Hydro - Phantom Load	Consumer	2009	Final	0	0	0	0	0	0	0
49	LDC Custom - Toronto Hydro - Summer Challenge	Consumer	2009	Final	0	0	0	0	0	0	0
50	LDC Custom - PowerStream - Data Centres	Business	2009	Final	0	0	0	0	0	0	0
51	Toronto Comprehensive Adjustment	Business, Consumer	2008	Final	0	0	0	0	0	0	0
52	LDC Custom - Hydro One Networks Inc. - Double Return Adj	Business, Consumer	2008	Final	0	0	0	0	0	0	0
2006 Subtotal					23,301	23,301	23,301	23,301	4,145	4,145	3,802
2007 Subtotal					0	50,277	20,701	16,995	16,995	16,988	15,950
2008 Subtotal					0	0	28,655	27,577	27,576	27,576	25,022
2009 Subtotal					0	0	0	38,221	31,896	31,896	31,859
Overall Total					23,301	73,578	72,657	106,093	80,612	80,605	76,634



OPA Conservation & Demand Management Programs

Measure Results at End-User Level

For: Hydro Ottawa Limited

#	Initiative Number	Initiative Name	Program Name	Program Year	Results Status	#	Measure Name	Gross Annual Energy Savings (kWh)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Effective Useful Life (EUL)	LDC Specific Results Gross Annual Net Annual Energy Savings (kWh)		
477	35	Great Refrigerator Roundup	Consumer	2009	Final	4	Bottom Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	674	365	1,826	54.2	5.0	649	352	
478	35	Great Refrigerator Roundup	Consumer	2009	Final	5	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	454	246	1,232	54.2	5.0	162	88	
479	35	Great Refrigerator Roundup	Consumer	2009	Final	6	Bottom Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	498	270	1,351	54.2	5.0	333	506	
480	35	Great Refrigerator Roundup	Consumer	2009	Final	7	Bottom Freezer Fridge - Not Replaced - Running All Time (100% of time)	1,769	959	4,795	54.2	5.0	12,326	6,681	
481	35	Great Refrigerator Roundup	Consumer	2009	Final	8	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time)	1,193	647	3,234	54.2	5.0	3,079	1,669	
482	35	Great Refrigerator Roundup	Consumer	2009	Final	9	Bottom Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time)	1,308	709	3,546	54.2	5.0	17,724	9,608	
486	35	Great Refrigerator Roundup	Consumer	2009	Final	13	Chest Freezer - Not Replaced - Running Part Time (26% of the time)	292	146	585	51.8	4.0	9,111	4,715	
487	35	Great Refrigerator Roundup	Consumer	2009	Final	14	Chest Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	247	128	512	51.8	4.0	2,205	1,142	
488	35	Great Refrigerator Roundup	Consumer	2009	Final	15	Chest Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	261	135	540	51.8	4.0	10,619	5,499	
489	35	Great Refrigerator Roundup	Consumer	2009	Final	16	Chest Freezer - Not Replaced - Running All Time (100% of time)	1,096	568	2,271	51.8	4.0	353,815	183,224	
490	35	Great Refrigerator Roundup	Consumer	2009	Final	17	Chest Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time)	959	497	1,987	51.8	4.0	85,628	44,343	
491	35	Great Refrigerator Roundup	Consumer	2009	Final	18	Chest Freezer - Energy Star Unit Replacement - Running All Time (100% of time)	1,012	524	2,097	51.8	4.0	412,385	213,555	
495	35	Great Refrigerator Roundup	Consumer	2009	Final	22	Side by Side Fridge-Freezer - Not Replaced - Running Part Time (38% of the time)	507	275	1,373	54.2	5.0	4,958	2,688	
496	35	Great Refrigerator Roundup	Consumer	2009	Final	23	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	262	141	704	54.2	5.0	341	510	
497	35	Great Refrigerator Roundup	Consumer	2009	Final	24	Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running Part Time (38% of the time)	309	168	838	54.2	5.0	5,882	3,188	
498	35	Great Refrigerator Roundup	Consumer	2009	Final	25	Side by Side Fridge-Freezer - Not Replaced - Running All Time (100% of time)	1,331	721	3,606	54.2	5.0	94,164	51,041	
499	35	Great Refrigerator Roundup	Consumer	2009	Final	26	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time)	682	370	1,849	54.2	5.0	17,877	9,690	
500	35	Great Refrigerator Roundup	Consumer	2009	Final	27	Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running All Time (100% of time)	815	440	2,200	54.2	5.0	111,702	60,548	
504	35	Great Refrigerator Roundup	Consumer	2009	Final	31	Single Door Fridge - Not Replaced - Running Part Time (38% of the time)	118	62	227	1,133	54.2	5.0	6,631	3,594
505	35	Great Refrigerator Roundup	Consumer	2009	Final	32	Single Door Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	237	129	643	54.2	5.0	1,394	756	
506	35	Great Refrigerator Roundup	Consumer	2009	Final	33	Single Door Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	278	148	741	54.2	5.0	8,433	4,571	
507	35	Great Refrigerator Roundup	Consumer	2009	Final	34	Single Door Fridge - Not Replaced - Running All Time (100% of time)	1,097	595	2,974	54.2	5.0	125,923	68,256	
508	35	Great Refrigerator Roundup	Consumer	2009	Final	35	Single Door Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time)	623	338	1,688	54.2	5.0	26,473	14,350	
509	35	Great Refrigerator Roundup	Consumer	2009	Final	36	Single Door Fridge - Energy Star Unit Replacement - Running All Time (100% of time)	718	389	1,946	54.2	5.0	160,157	86,813	
513	35	Great Refrigerator Roundup	Consumer	2009	Final	40	Small Fridge (under 10 cubic feet) - Not Replaced - Running Part Time (38% of the time)	466	253	1,264	54.2	5.0	41	22	
514	35	Great Refrigerator Roundup	Consumer	2009	Final	41	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	252	137	684	54.2	5.0	8	4	
515	35	Great Refrigerator Roundup	Consumer	2009	Final	42	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running Part Time (38% of the time)	295	160	800	54.2	5.0	51	28	
516	35	Great Refrigerator Roundup	Consumer	2009	Final	43	Small Fridge (under 10 cubic feet) - Not Replaced - Running All Time (100% of time)	1,225	684	3,520	54.2	5.0	787	427	
517	35	Great Refrigerator Roundup	Consumer	2009	Final	44	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running All Time (100% of time)	692	359	1,795	54.2	5.0	158	85	
518	35	Great Refrigerator Roundup	Consumer	2009	Final	45	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running All Time (100% of time)	775	420	2,100	54.2	5.0	968	525	
531	35	Great Refrigerator Roundup	Consumer	2009	Final	58	Top Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	470	255	1,273	54.2	5.0	51,423	27,874	
532	35	Great Refrigerator Roundup	Consumer	2009	Final	59	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	252	137	683	54.2	5.0	10,211	5,526	
533	35	Great Refrigerator Roundup	Consumer	2009	Final	60	Top Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	261	140	705	54.2	5.0	62,882	34,085	
534	35	Great Refrigerator Roundup	Consumer	2009	Final	61	Top Freezer Fridge - Not Replaced - Running All Time (100% of time)	1,234	669	3,344	54.2	5.0	976,599	629,366	
535	35	Great Refrigerator Roundup	Consumer	2009	Final	62	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time)	661	358	1,792	54.2	5.0	193,913	105,111	
536	35	Great Refrigerator Roundup	Consumer	2009	Final	63	Top Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time)	718	389	2,103	54.2	5.0	1,194,223	647,329	
540	35	Great Refrigerator Roundup	Consumer	2009	Final	67	Upright Freezer - Not Replaced - Running Part Time (26% of the time)	365	189	755	51.8	4.0	2,571	1,332	
541	35	Great Refrigerator Roundup	Consumer	2009	Final	68	Upright Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	180	93	372	51.8	4.0	350	181	
542	35	Great Refrigerator Roundup	Consumer	2009	Final	69	Upright Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	173	89	382	51.8	4.0	1,687	873	
543	35	Great Refrigerator Roundup	Consumer	2009	Final	70	Upright Freezer - Not Replaced - Running All Time (100% of time)	1,416	733	2,933	51.8	4.0	99,859	51,712	
544	35	Great Refrigerator Roundup	Consumer	2009	Final	71	Upright Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time)	697	361	1,444	51.8	4.0	13,602	7,044	
545	35	Great Refrigerator Roundup	Consumer	2009	Final	72	Upright Freezer - Energy Star Unit Replacement - Running All Time (100% of time)	736	381	1,524	51.8	4.0	65,505	33,922	
550	35	Great Refrigerator Roundup	Consumer	2009	Final	79	Dehumidifier - Not Replaced - Running All Time (100% of time)	860	346	1,383	36.0	19.0	19,752	7,111	
553	35	Great Refrigerator Roundup	Consumer	2009	Final	80	Dehumidifier - Standard Efficiency Unit Replacement - Running All Time (100% of time)	440	195	778	36.0	4.0	6,174	2,223	
554	35	Great Refrigerator Roundup	Consumer	2009	Final	81	Dehumidifier - Energy Star Unit Replacement - Running All Time (100% of time)	463	167	666	36.0	4.0	15,859	5,708	
561	35	Great Refrigerator Roundup	Consumer	2009	Final	88	Window Air Conditioner - Not Replaced - Running All Time (100% of time)	371	132	395	35.6	3.0	25,181	8,956	
562	35	Great Refrigerator Roundup	Consumer	2009	Final	89	Window Air Conditioner - Standard Efficiency Unit Replacement - Running All Time (100% of time)	119	42	125	35.6	3.0	1,042	371	
564	36	Cool Savings Rebate	Consumer	2009	Final	1	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC)	113	65	1,172	57.8	18.0	62,887	36,328	
565	36	Cool Savings Rebate	Consumer	2009	Final	2	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC) with change in behaviour	317	183	3,295	57.8	18.0	27,596	15,941	
566	36	Cool Savings Rebate	Consumer	2009	Final	3	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC)	228	127	1,838	57.8	18.0	259,231	149,749	
567	36	Cool Savings Rebate	Consumer	2009	Final	4	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC) with change in behaviour	366	212	3,808	57.8	18.0	83,808	48,413	
568	36	Cool Savings Rebate	Consumer	2009	Final	5	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, No change	2,773	1,101	20,924	39.7	19.0	345,392	137,147	
569	36	Cool Savings Rebate	Consumer	2009	Final	6	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	324	129	2,446	39.7	19.0	165,875	65,665	
570	36	Cool Savings Rebate	Consumer	2009	Final	7	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-continuous	31	36	1,697	39.7	19.0	3,098	1,468	
571	36	Cool Savings Rebate	Consumer	2009	Final	8	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, No change	2,823	1,121	21,294	39.7	19.0	620,366	246,333	
572	36	Cool Savings Rebate	Consumer	2009	Final	9	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Non-continuous Fan, No change	373	148	2,816	39.7	19.0	337,046	133,833	
573	36	Cool Savings Rebate	Consumer	2009	Final	10	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	140	56	1,057	39.7	19.0	10,044	3,988	
574	36	Cool Savings Rebate	Consumer	2009	Final	11	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Continuous Fan, Change from non-continuous	1,535	609	11,979	39.7	19.0	55,882	21,953	
575	36	Cool Savings Rebate	Consumer	2009	Final	12	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Non-continuous Fan, No change	324	129	2,446	39.7	19.0	47,970	19,048	
576	36	Cool Savings Rebate	Consumer	2009	Final	13	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Continuous Fan, Change from non-continuous	192	76	1,448	39.7	19.0	2,252	894	
577	36	Cool Savings Rebate	Consumer	2009	Final	14	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	2,867	1,138	21,626	39.7	19.0	419,090	166,630	
578	36	Cool Savings Rebate	Consumer	2009	Final	15	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	207	82	1,563	39.7	19.0	124,002	49,397	
579	36	Cool Savings Rebate	Consumer	2009	Final	16	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-continuous	49	19	370	39.7	19.0	2,338	928	
580	36	Cool Savings Rebate	Consumer	2009	Final	17	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, No change	2,827	1,162	22,078	39.7	19.0	755,184	298,886	
581	36	Cool Savings Rebate	Consumer	2009	Final	18	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, No change	216	78	2,015	39.7	19.0	283,223	112,462	
582	36	Cool Savings Rebate	Consumer	2009	Final	19	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	11	4	83	39.7	19.0	926	368	
583	36	Cool Savings Rebate	Consumer	2009	Final	20	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, No change	1,570	623	11,844	39.7	19.0	66,423	26,375	
584	36	Cool Savings Rebate	Consumer	2009	Final	21	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Non-continuous Fan, No change	208	78	1,563	39.7	19.0	35,977	14,285	
585	36	Cool Savings Rebate	Consumer	2009	Final	22	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, Change from non-continuous	75	30	574	39.7	19.0	1,045	416	
586	36	Cool Savings Rebate	Consumer	2009	Final	23	Programmable Thermostat - Central Air Conditioning (CAC) & Gas heating	30	12	177	39.2	15.0	35,072	13,746	
587	36	Cool Savings Rebate	Consumer	2009	Final	24	Programmable Thermostat - Energy Star® Central Air Conditioning (CAC) & Gas heating	26	10	151	39.2	15.0	40,061	15,702	
588	36	Cool Savings Rebate	Consumer	2009	Final	25	Programmable Thermostat - Gas Heating only	58	23	265	39.2	15.0	3,113	1,220	
589	36	Cool Savings Rebate	Consumer	2009	Final	26	Participant Splitter - Lighting	8	4	200	100.0	5.0	6,462	6,462	
590	36	Cool Savings Rebate	Consumer	2009	Final	27	Participant Splitter - Cooling or Heating	100	100	300	100.0	3.0	5,845	5,845	
591	36	Cool Savings Rebate	Consumer	2009	Final	28	Participant Splitter - Water heating	141	141	1,411	100.0	10.0	11,151	11,151	
592	36	Cool Savings Rebate	Consumer	2009	Final	29	Participant Splitter - Appliances	76	76	304	100.0	4.0	8,408	8,408	
593	36	Cool Savings Rebate	Consumer	2009	Final	30	Participant Splitter - Insulation of other weatherization	75	75	750	100.0	10.0	12,264	12,264	
594	36	Cool Savings Rebate	Consumer	2009	Final	31	Participant Splitter - Windows	100	100	1,001	100.0	10.0	12,766	12,766	
595	36	Cool Savings Rebate	Consumer	2009	Final	32	Participant Splitter - Roof products	50	50	750	100.0	15.0	3,089	3,089	
596	36	Cool Savings Rebate	Consumer	2009	Final	33	Participant Splitter - Other products	50	50	250	100.0	5.0	3,428	3,428	
597	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	1	Energy Star Qualified Compact Fluorescent - Spring Campaign - Participant Rebated	23	16	127	68.7	8.0	14,424	97,887</	



604	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	8	Water Blanket - Spring Campaign - Participant Related	52	42	422	80.3	10.0	2,817	2,263
606	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	10	Energy Star Qualified Window Air Conditioner - Spring Campaign - Participant Promoted	96	65	775	14.3	12.0	48,727	32,663
607	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	11	Energy Star Qualified Dehumidifiers - Spring Campaign - Participant Promoted	284	193	2,521	68.1	12.0	136,110	92,685
608	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	12	Programmable Thermostat - Spring Campaign - Participant Promoted	138	62	936	45.3	15.0	162,007	73,380
609	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	13	Solar Power Products - Spring Campaign - Participant Promoted	5	3	14	60.4	5.0	14,737	8,902
610	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	14	Control Products - Spring Campaign - Participant Promoted	263	31	31	11.7	1.0	136,774	16,070
612	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	16	Reduce power to electronics (Behavioural) - Spring Campaign - Participant Spillover	21	3	3	15.0	1.0	13,632	2,042
613	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	17	Installed CFLs - Spring Campaign - Participant Spillover	101	13	106	13.1	8.0	56,963	7,470
614	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	18	Washed in Cold Laundry (Behavioural) - Spring Campaign - Participant Spillover	36	4	4	14.2	1.0	16,753	2,362
615	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	19	Turned off Reduced lights (Behavioural) - Spring Campaign - Participant Spillover	263	31	31	11.7	1.0	136,774	16,070
616	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	20	Dried clothes outside or on rack (Behavioural) - Spring Campaign - Participant Spillover	74	8	8	11.1	1.0	33,588	3,733
617	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	21	Installed a new energy efficient appliance - Refrigerator - Spring Campaign - Participant Spillover	59	9	128	14.1	14.0	26,471	3,733
618	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	22	Unplugged devices usually left plugged in (Behavioural) - Spring Campaign - Participant Spillover	70	14	14	20.3	1.0	27,332	5,554
619	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	23	Installed a new energy efficient appliance - Clothes washing machine - Spring Campaign - Participant Spillover	122	14	200	11.7	14.0	29,774	3,476
620	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	24	Added ceiling/attic/wall/basement insulation - Spring Campaign - Participant Spillover	394	46	921	11.7	20.0	95,890	11,203
621	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	25	Installed Programmable Thermostat - Spring Campaign - Participant Spillover	308	39	579	12.5	15.0	73,892	9,243
622	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	26	ENERGY STAR Decorative CFLs - Spring Campaign - Non-Participant Related	23	8	62	34.8	8.0	104,897	36,468
623	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	27	ENERGY STAR Decorative CFLs - Spring Campaign - Non-Participant Related	26	10	63	39.8	6.0	60,830	24,220
624	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	28	ENERGY STAR Fixtures - Spring Campaign - Non-Participant Related	68	27	440	40.6	16.0	148,140	60,182
625	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	29	ENERGY STAR Ceiling Fans - Spring Campaign - Non-Participant Related	71	10	97	13.5	10.0	45,741	6,184
626	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	30	Heavy Duty Pool and Spa Times - Spring Campaign - Non-Participant Related	454	61	674	13.5	10.0	163,488	24,808
627	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	31	Clotheslines - Spring Campaign - Non-Participant Related	77	10	104	13.5	10.0	114,489	15,478
628	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	32	Pipe Wrap - Spring Campaign - Non-Participant Related	8	1	7	13.8	6.0	27,727	3,749
629	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	33	Water Blanket - Spring Campaign - Non-Participant Related	52	7	71	13.5	10.0	26,504	3,583
631	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	35	Energy Star Qualified Window Air Conditioner - Spring Campaign - Non-Participant Promoted	631	42	501	43.3	12.0	81,155	35,122
632	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	36	Energy Star Qualified Dehumidifiers - Spring Campaign - Non-Participant Promoted	184	125	1,498	44.0	12.0	286,905	126,134
633	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	37	Programmable Thermostat - Spring Campaign - Non-Participant Promoted	238	40	604	29.2	15.0	218,091	63,776
634	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	38	Solar Power Products - Spring Campaign - Non-Participant Promoted	36	3	137	29.1	5.0	49,299	19,225
635	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	39	Control Products - Spring Campaign - Non-Participant Promoted	72	25	249	34.4	10.0	255,284	87,943
637	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	41	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Participant Related	21	18	142	69.4	8.0	709,359	492,245
638	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	42	ENERGY STAR Specialty CFLs - Autumn Campaign - Participant Related	21	15	89	71.5	6.0	234,103	167,335
639	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	43	ENERGY STAR Fixtures - Autumn Campaign - Participant Related	119	63	19	13.2	15.0	159,881	111,917
640	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	44	Weatherstripping - adhesive foam or V-strip - Autumn Campaign - Participant Related	15	9	132	57.5	15.0	19,015	10,934
641	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	45	Weatherstripping - door frame kits - Autumn Campaign - Participant Related	9	9	137	53.5	15.0	13,957	7,462
642	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	46	Programmable Thermostat - Autumn Campaign - Participant Related	32	22	325	67.4	15.0	17,367	11,711
643	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	47	Pipe Wrap - Autumn Campaign - Participant Related	270	31	18	27.0	6.0	3,061	1,375
644	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	48	Water Blanket - Autumn Campaign - Participant Related	56	35	351	63.0	10.0	5,763	3,628
645	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	49	Lighting/Appliance Controls - Autumn Campaign - Participant Related	21	15	262	71.8	17.0	20,226	14,526
646	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	50	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Participant Promoted	14	8	40	58.8	5.0	45,378	28,672
647	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	51	Dimmer Switches - Autumn Campaign - Participant Promoted	12	118	48.6	19.5	10.0	33,980	46,415
648	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	52	Solar Powered Products - Autumn Campaign - Participant Promoted	6	3	12	62.3	4.0	15,010	7,847
649	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	53	Washed laundry with cold water - Autumn Campaign - Participant Spillover	34	5	5	17.3	1.0	29,612	5,112
650	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	54	Turned off / reduced use of power to electronics - Autumn Campaign - Participant Spillover	263	4	10.6	6.0	1.0	19,369	3,752
651	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	55	Turned off / reduced use of lights - Autumn Campaign - Participant Spillover	263	4	43	16.5	1.0	222,640	36,752
652	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	56	Dried clothes outside or inside on a rack - Autumn Campaign - Participant Spillover	74	10	10	13.2	1.0	44,276	5,836
653	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	57	Turned down the thermostat setting on my furnace - Autumn Campaign - Participant Spillover	270	51	51	18.7	1.0	161,133	30,187
654	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	58	Unplugged devices usually plugged into outlet - Autumn Campaign - Participant Spillover	270	51	51	18.7	1.0	161,133	30,187
655	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	59	Installed a new energy efficient appliance - Refrigerator - Autumn Campaign - Participant Spillover	65	16	224	24.7	14.0	36,482	8,993
656	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	60	Added ceiling/attic/wall/basement insulation - Autumn Campaign - Participant Spillover	394	46	927	13.7	22.0	177,840	39,200
657	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	61	Replaced my old furnace with a high efficiency furnace - Autumn Campaign - Participant Spillover	352	69	1,032	19.5	15.0	141,762	27,706
658	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	62	Installed a new energy efficient appliance - Clothes washing machine - Autumn Campaign - Participant Spillover	142	28	413	19.4	15.0	52,186	10,141
659	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	63	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Non-Participant Related	24	3	26	13.7	8.0	600,076	82,267
660	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	64	ENERGY STAR Specialty CFLs - Autumn Campaign - Non-Participant Related	30	5	27	15.1	6.0	241,217	36,339
661	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	65	ENERGY STAR Fixtures - Autumn Campaign - Non-Participant Related	119	63	13	13.2	15.0	159,881	111,917
662	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	66	Weatherstripping - adhesive foam or V-strip - Autumn Campaign - Non-Participant Related	15	1	16	7.3	15.0	126,775	9,281
663	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	67	Weatherstripping - door frame kits - Autumn Campaign - Non-Participant Related	17	1	17	6.4	15.0	115,277	7,364
664	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	68	Programmable Thermostat - Autumn Campaign - Non-Participant Related	83	15	218	17.4	15.0	109,730	19,144
665	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	69	Pipe Wrap - Autumn Campaign - Non-Participant Related	270	31	18	27.0	6.0	3,061	1,375
666	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	70	Water Blanket - Autumn Campaign - Non-Participant Related	6	9	88	22.1	10.0	30,619	6,775
667	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	71	Lighting/Appliance Controls - Autumn Campaign - Non-Participant Related	42	4	73	10.1	17.0	280,362	28,242
668	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	72	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Non-Participant Promoted	14	5	24	35.0	5.0	146,120	51,766
669	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	73	Dimmer Switches - Autumn Campaign - Non-Participant Promoted	24	6	64	27.0	10.0	80,761	21,870
670	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	74	Solar Powered Products - Autumn Campaign - Non-Participant Promoted	5	2	8	41.7	4.0	25,291	10,546
671	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	75	Working Room Air Conditioner Retirement - Rewards for Recycling Campaign - Incented	32	12	70	38.1	5.9	8,405	3,203
672	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	76	Working Room Dehumidifier Retirement - Rewards for Recycling Campaign - Incented	393	140	1,081	46.8	7.7	71,977	33,650
673	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	77	Working Halogen Torch/here Retirement - Rewards for Recycling Campaign - Incented	58	30	305	50.8	10.3	4,707	2,389
677	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	81	Recycled Second Refrigerator - Rewards for Recycling Campaign - Spillover	1,238	446	6,242	36.0	14.0	68,418	24,438
678	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	82	Recycled Additional Room Air Conditioner - Rewards for Recycling Campaign - Spillover	30	11	63	36.0	5.8	1,382	498
679	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	83	Recycled Central Air Conditioner - Rewards for Recycling Campaign - Spillover	20	3	66	33.0	1.0	3,094	1,114
680	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	84	Recycled Additional Room Dehumidifier - Rewards for Recycling Campaign - Spillover	309	111	859	36.0	7.7	14,873	5,356
681	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	85	Installed Energy Star® Windows - Rewards for Recycling Campaign - Spillover	1,530	282	5,645	18.4	20.0	115,872	21,372
682	37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	86	Installed Energy Star® CFL Bulbs - Rewards for Recycling Campaign - Spillover	45	8	66	18.4	6.0	11,357	2,095
683	37	Every Kilowatt Counts Power Savings Event	Consumer, Business	2009	Final	1	Residential Air Conditioner - Switch	6	5	66	90.0	13.0	0	0
684	37	Every Kilowatt Counts Power Savings Event	Consumer, Business	2009	Final	2	Residential Air Conditioner - Thermostat	6	5	66	90.0	13.0	31,722	28,549
685	37	Every Kilowatt Counts Power Savings Event	Consumer, Business	2009	Final	3	Residential Electric Water Heater	9	8	110	90.0	13.0	0	0
686	37	Every Kilowatt Counts Power Savings Event	Consumer, Business	2009	Final	4	Commercial Air Conditioner - Switch	6	5	66	90.0	13.0	0	0
687	37	Every Kilowatt Counts Power Savings Event	Consumer, Business	2009	Final	5	Commercial Air Conditioner - Thermostat	6	5	66	90.0	13.0	0	0
688	37	Every Kilowatt Counts Power Savings Event	Consumer, Business	2009	Final	6	Commercial Electric Water Heater	9	8	110	90.0	13.0	0	0
689	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	1	Lighting System ENERGY STAR® Rated Exit Signs - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
690	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	2	Lighting System Refrigerated Display Case LED Strip Lights - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
691	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	3	Lighting System Screw-In & GU-24 base CFLs - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
692	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	4	Lighting System PAR CFLs <= 11W - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
693	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	5	Lighting System PAR CFLs 12-20W - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
694	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	6	Lighting System PAR CFLs 20-39W - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
695	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	7	Lighting System 2 Pin CFLs <14W - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
696	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	8	Lighting System 2 Pin CFLs 14-26W - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
697	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	9	Lighting System 2 Pin CFLs 29-39W - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	63.0	10.8	n/a	n/a
698	37	Every Kilowatt Counts Power Savings Event	Consumer, Business, Industrial	2009	Final	10	Lighting System 4 Pin CFLs <14W - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive					

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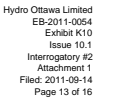
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913	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	1	Toronto Hydro-Electric System Limited – Business Incentive Program (BIP) - Commercial	Custom	Custom	Custom	61.0	7.8	0	0
914	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	2	Toronto Hydro-Electric System Limited – Business Incentive Program (BIP) - Multi-Family	Custom	Custom	Custom	62.0	8.6	0	0
915	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	3	Toronto Hydro-Electric System Limited – Spring Turn On & Keep Cool	Custom	Custom	Custom	60.0	8.0	0	0
916	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	4	Toronto Hydro-Electric System Limited – TABIA SLED Exchange	Custom	Custom	Custom	70.0	20.0	0	0
917	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	5	Toronto Hydro-Electric System Limited – Low Income	Custom	Custom	Custom	60.0	20.0	0	0
918	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	6	City of Toronto – Better Building Partnership (BBP) – Existing Buildings (EB) – Municipalities, Academic Institutions, School Boards & Hospitals (MASH)	Custom	Custom	Custom	46.0	11.3	0	0
919	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	7	City of Toronto – Better Building Partnership (BBP) – Existing Buildings (EB) – Multi-Unit Residential Buildings (MURB)	Custom	Custom	Custom	70.0	8.2	0	0
920	40	Toronto Comprehensive	Consumer Business, Industrial	2009	Final	8	City of Toronto – Better Building Partnership (BBP) – New Construction (NC)	Custom	Custom	Custom	60.0	20.0	0	0
921	41	High Performance New Construction	Consumer Business, Industrial	2009	Final	9	Building Owners & Managers Association Project (BOMA) – Conservation & Demand Management (CDM)	Custom	Custom	Custom	66.0	10.3	0	0
922	42	Power Savings Blitz	Business	2009	Final	10	Custom Project	Custom	Custom	Custom	70.0	20.0	856,038	599,226
923	42	Power Savings Blitz	Business	2009	Final	11)	From: 1 Lamp 8'-T12-75W-Magnetic Ballasts to: 2 - 4 Lamps, and to end 32 watt - with 80% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
924	42	Power Savings Blitz	Business	2009	Final	23)	From: 1 Lamp 8'-T12-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
925	42	Power Savings Blitz	Business	2009	Final	23)	From: 1 Lamp 8'-T12-75W-Magnetic Ballasts to: 2 - 4' and to end 32 watt lamp with 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
926	42	Power Savings Blitz	Business	2009	Final	43)	From: 2 Lamps 8'-T12-75W-Magnetic Ballasts to: 4 - 4' and to end 32 watt lamps with 80% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
927	42	Power Savings Blitz	Business	2009	Final	55)	From: 2 Lamps 8'-T12-75W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + reflector with 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
928	42	Power Savings Blitz	Business	2009	Final	60)	From: 2 Lamps 8'-T12-60W-Magnetic Ballasts to: 4 - 4' lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamp T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
929	42	Power Savings Blitz	Business	2009	Final	71)	From: 2 Lamps 8'-T12-40W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + reflector with 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
930	42	Power Savings Blitz	Business	2009	Final	85)	From: 1 Lamp 4'-T12-40W-Magnetic Ballasts to: 1 - 4' lamp with either 32 watt ballast of 80% ballast factor or 25 watt lamp T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
931	42	Power Savings Blitz	Business	2009	Final	99)	From: 2 Lamps 4'-T12-40W-Magnetic Ballasts to: 1 - 4' 32 watt lamp + reflector with 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
932	42	Power Savings Blitz	Business	2009	Final	10)	From: 2 Lamps 4'-T12-40W-Magnetic Ballasts to: 2 - 4' lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamps T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
933	42	Power Savings Blitz	Business	2009	Final	11)	From: 4 Lamps 4'-T12-40W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + reflector T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
934	42	Power Savings Blitz	Business	2009	Final	12)	From: 4 Lamps 4'-T12-40W-Magnetic Ballasts to: 4 - 4' lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamps T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
935	42	Power Savings Blitz	Business	2009	Final	13)	From: 1 Lamp 4'-T12-34W-Magnetic Ballasts to: 1 - 4' lamp with either 32 watt ballast of 80% ballast factor or 25 watt lamp T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
936	42	Power Savings Blitz	Business	2009	Final	14)	From: 2 Lamps 4'-T12-34W-Magnetic Ballasts to: 1 - 4' 32 watt lamp + reflector with 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
937	42	Power Savings Blitz	Business	2009	Final	15)	From: 2 Lamps 4'-T12-34W-Magnetic Ballasts to: 2 - 4' lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamps T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
938	42	Power Savings Blitz	Business	2009	Final	16)	From: 4 Lamps 4'-T12-34W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + reflector T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
939	42	Power Savings Blitz	Business	2009	Final	17)	From: 4 Lamps 4'-T12-34W-Magnetic Ballasts to: 4 - 4' lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamps T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
940	42	Power Savings Blitz	Business	2009	Final	18)	From: 2 Lamps U-Shaped 34-40W-Magnetic Ballasts to: 2 - 2' U-Tube Lamps T8-32W-Electronic Ballast - Food Service Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
941	42	Power Savings Blitz	Business	2009	Final	19)	From: 2 Lamps U-Shaped 34-40W-Magnetic Ballasts to: 2 - 2' U-Tube Lamps T8-32W-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
942	42	Power Savings Blitz	Business	2009	Final	20)	From: 2-15W Lamps Exit Sign - incandescent to: 3W LED Energy Star rated LED Exit Sign - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
943	42	Power Savings Blitz	Business	2009	Final	21)	From: 2-15W Lamps Exit Sign - incandescent to: Replace entire fixture with LED sign Energy Star rated LED Exit Sign - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
944	42	Power Savings Blitz	Business	2009	Final	22)	From: 40W Standard Incandescent (A Lamp) to: 13W ENERGY STAR® rated CFL (Screw-in replacement) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
945	42	Power Savings Blitz	Business	2009	Final	23)	From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR® rated CFL (Screw-in replacement) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
946	42	Power Savings Blitz	Business	2009	Final	24)	From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR® rated CFL (Screw-in replacement) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
947	42	Power Savings Blitz	Business	2009	Final	25)	From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR® rated CFL (Screw-in replacement) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
948	42	Power Savings Blitz	Business	2009	Final	26)	From: 40W PAR38/30 PAR Lights - Flood or Spot - recessed down lighting to: 18W CFL PAR38/30 ENERGY STAR® rated PAR CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
949	42	Power Savings Blitz	Business	2009	Final	27)	From: 75W PAR38/30 PAR Lights - Flood or Spot - recessed down lighting to: 18W CFL PAR38/30 ENERGY STAR® rated PAR CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
950	42	Power Savings Blitz	Business	2009	Final	28)	From: 100W PAR38/30 PAR Lights - Flood or Spot - recessed down lighting to: 26W CFL PAR38/30 ENERGY STAR® rated PAR CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
951	42	Power Savings Blitz	Business	2009	Final	29)	From: 40- 60W standard incandescent PAR Lights - Track lighting or product highlighting to: 15W CFL Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
952	42	Power Savings Blitz	Business	2009	Final	30)	From: 60- 75W standard incandescent PAR Lights - Track lighting or product highlighting to: 32 Watt R Cooled Halogen Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
953	42	Power Savings Blitz	Business	2009	Final	31)	From: 75W standard incandescent PAR Lights - Track lighting or product highlighting to: 18W CFL Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
954	42	Power Savings Blitz	Business	2009	Final	32)	From: 75W standard incandescent PAR Lights - Track lighting or product highlighting to: 30 Watt Halogen Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
955	42	Power Savings Blitz	Business	2009	Final	33)	From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting to: 25 to 32 watt CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
956	42	Power Savings Blitz	Business	2009	Final	34)	From: 90 Watt Halogen PAR Lights - Track lighting or product highlighting to: 60 watt Halogen Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
957	42	Power Savings Blitz	Business	2009	Final	35)	From: 100W standard incandescent or greater PAR Lights - Track lighting or product highlighting to: 26W CFL Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
958	42	Power Savings Blitz	Business	2009	Final	36)	From: 100W standard incandescent or greater PAR Lights - Track lighting or product highlighting to: 50-75 watt halogen Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
959	42	Power Savings Blitz	Business	2009	Final	37)	From: No Insulation Jacket (50-110 Gall) to: Insulation Jacket 5/32" barrier bubble film laminated between two layers of foil Water Heater (Electrical) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
960	42	Power Savings Blitz	Business	2009	Final	38)	From: No Insulation Jacket (12-40 Gall) to: Insulation Jacket 5/32" barrier bubble film laminated between two layers of foil Water Heater (Electrical) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
961	42	Power Savings Blitz	Business	2009	Final	39)	From: No Pipe Insulation to: Pipe insulation (10 ft flexible polyethylene insulation on outer pipe for 1" and 3/4" diameter pipe) Water Heater (Electrical) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
962	42	Power Savings Blitz	Business	2009	Final	40)	From: Aerator (Average 2.75gpm) Low Flow Aerator (Electric Water Heater Only) to: Aerator (Average 1.5 gpm) Low Flow Aerator (Electric Water Heater Only) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
963	42	Power Savings Blitz	Business	2009	Final	41)	From: Authorized Contractor Program (ACP) to: Work Order cost <\$500 (Labour and materials) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
964	42	Power Savings Blitz	Business	2009	Final	42)	From: Authorized Contractor Program (ACP) to: Work Order cost <\$500 (Labour and materials) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
965	42	Power Savings Blitz	Business	2009	Final	43)	From: Authorized Contractor Program (ACP) to: Work Order cost <\$2001 - \$5000 (Labour and materials) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
966	42	Power Savings Blitz	Business	2009	Final	44)	From: Contractor (Non-Classified Locations) to: First 10 devices in fraction thereof - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
967	42	Power Savings Blitz	Business	2009	Final	45)	From: Contractor (Non-Classified Locations) to: Each additional 10 devices or fraction thereof - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
968	42	Power Savings Blitz	Business	2009	Final	46)	From: 4 Lamps 8'-T12-75W-Magnetic Ballasts to: 4 - 4' 32 watt lamps + reflector with 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
969	42	Power Savings Blitz	Business	2009	Final	47)	From: Contractor (Non-Classified Locations) - Minimum fee if the total fee for the application for inspection is less than \$71 to: Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
970	42	Power Savings Blitz	Business	2009	Final	48)	From: 2 Lamps 8'-T12-60W-Magnetic Ballasts to: 2 - 4' lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamps T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
971	42	Power Savings Blitz	Business	2009	Final	49)	From: 4 Lamps 8'-T12-75W-Magnetic Ballasts to: 4 - 8' lamps with 2 electronic ballasts of 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
972	42	Power Savings Blitz	Business	2009	Final	50)	From: 2 Lamps 8'-T12-60W-Magnetic Ballasts to: 2 - 8' 60W lamps + reflector with 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
973	42	Power Savings Blitz	Business	2009	Final	51)	From: 4 Lamps 8'-T12-60W-Magnetic Ballasts to: 4 - 8' lamps with 2 electronic ballasts of 90% ballast factor T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
974	42	Power Savings Blitz	Business	2009	Final	52)	From: 2 Lamps 8'-T12-32W-Magnetic Ballasts to: 2 - 4' 25 watt lamps with electronic ballasts T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
975	42	Power Savings Blitz	Business	2009	Final	53)	From: 2 - 4' T12 High Output Lamps High Output T12-Magnetic Ballasts to: 2 - 4' High Output T8 lamps with electronic ballasts High Output T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
976	42	Power Savings Blitz	Business	2009	Final	54)	From: 2 - 8' T12 High Output Lamps High Output T12-Magnetic Ballasts to: 2 - 8' High Output T8 lamps with electronic ballasts High Output T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
977	42	Power Savings Blitz	Business	2009	Final	55)	From: 175W Metal Halide Metal Halide to: 1 - 150W Metal Halide Direct Lamp replacement Metal Halide Direct Lamp Replacement - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
978	42	Power Savings Blitz	Business	2009	Final	56)	From: 400W Metal Halide Metal Halide to: 1 - 350W Metal Halide Direct Lamp replacement Metal Halide Direct Lamp Replacement - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
979	42	Power Savings Blitz	Business	2009	Final	57)	From: 250W Metal Halide Metal Halide to: 4 - 4' Lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamps T8 Replacement - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
980	42	Power Savings Blitz	Business	2009	Final	58)	From: 400W Metal Halide Metal Halide to: 6 - 4' Lamps with either 32 watt ballast of 80% ballast factor or 25 watt lamps T8 Replacement - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
981	42	Power Savings Blitz	Business	2009	Final	59)	From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR® rated CFL (New Fixture (2-pin / 4-pin base socket) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
982	42	Power Savings Blitz	Business	2009	Final	60)	From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR® rated CFL (New Fixture (2-pin / 4-pin base socket) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
983	42	Power Savings Blitz	Business	2009	Final	61)	From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR® rated CFL (New Fixture (2-pin / 4-pin base socket) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
984	42	Power Savings Blitz	Business	2009	Final	62)	From: 150W Standard Incandescent (A Lamp) to: 28W ENERGY STAR® rated CFL (New Fixture (2-pin / 4-pin base socket) - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
985	42	Power Savings Blitz	Business	2009	Final	63)	From: 65- 75W Incandescent R Lamp Incandescent R Lamp to: 14- 10W Dimmable CFL R Lamp ENERGY STAR® rated Dimmable CFL R Lamp - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
986	42	Power Savings Blitz	Business	2009	Final	64)	From: 100- 150W Incandescent R Lamp Incandescent R Lamp to: 22- 26W Dimmable CFL R Lamp ENERGY STAR® rated Dimmable CFL R Lamp - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
987	42	Power Savings Blitz	Business	2009	Final	65)	From: 40- 60W standard halogen PAR Lights - Track lighting or product highlighting to: 32 Watt halogen R MR16 Energy Star rated Flood CFL - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
988	42	Power Savings Blitz	Business	2009	Final	66)	From: 4- T12 Tube Guard T12 Tube Guard to: 4- T8 Tube Guards T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
989	42	Power Savings Blitz	Business	2009	Final	67)	From: 8- T12 Tube Guard T12 Tube Guard to: 8- T8 Tube Guards T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive	Quasi-Prescriptive					

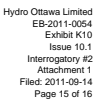


1106	42	Power Savings Blitz	Business	2009	Final	19359	From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR® rated CFL New Fixture (2-pin / 4-pin base socket) - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1107	42	Power Savings Blitz	Business	2009	Final	19400	From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR® rated CFL New Fixture (2-pin / 4-pin base socket) - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1117	42	Power Savings Blitz	Business	2009	Final	19501	From: 60W Standard Incandescent (A Lamp) to: 23W ENERGY STAR® rated CFL New Fixture (2-pin / 4-pin base socket) - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1118	42	Power Savings Blitz	Business	2009	Final	19602	From: 60W Standard Incandescent (A Lamp) to: 23W ENERGY STAR® rated CFL New Fixture (2-pin / 4-pin base socket) - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1119	42	Power Savings Blitz	Business	2009	Final	19763	From: 65 - 75W Incandescent R Lamp Incandescent R Lamp on Dimmers to: 14 - 16W Dimmable CFL Lamp ENERGY STAR® rated Dimmable CFL R Lamp - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1120	42	Power Savings Blitz	Business	2009	Final	19864	From: 100 - 150W Incandescent R Lamp Incandescent R Lamp on Dimmers to: 22 - 26W Dimmable CFL Lamp ENERGY STAR® rated Dimmable CFL R Lamp - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1121	42	Power Savings Blitz	Business	2009	Final	19965	From: 40 - 60W standard halogen PAR Lights - Track lighting or spot highlighting to: 32 Watt halogen IR MR16 Energy Star rated Flood CFL - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1122	42	Power Savings Blitz	Business	2009	Final	20068	From: 41 T12 Tube Guard to: 41 T8 Tube Guard to: 41 T8 Tube Guard 18-Electronic Ballast - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1123	42	Power Savings Blitz	Business	2009	Final	20167	From: 6 T12 Tube Guard T12 Tube Guard to: 8 T18 Tube Guards 18-Electronic Ballast - Office Sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	95.0	8.6	n/a	n/a
1124	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	1	EnergyStarEcoSigns - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1125	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	2	EnergyStarEcoSigns - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1126	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	3	NonDimmCFLs, part1 - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1127	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	4	NonDimmCFLs, part11W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1128	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	5	NonDimmCFLs, part12-20W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1129	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	6	NonDimmCFLs, part20-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1130	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	7	DimmNonDimmCFL2-pin4W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1131	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	8	DimmNonDimmCFL2-pin26W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1132	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	9	DimmNonDimmCFL2-pin39W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1133	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	10	DimmNonDimmCFL4-pin4W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1134	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	11	DimmNonDimmCFL4-pin26W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1135	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	12	DimmNonDimmCFL4-pin39W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1136	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	13	DimmCFLs, 0-16W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1137	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	14	DimmCFLs, 17-20W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1138	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	15	DimmCFLs, 21-24W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1139	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	16	Standards8 - Single - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1140	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	17	Standards8 - Two - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1141	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	18	Standards8 - Three - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1142	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	19	Standards8 - Four - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1143	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	20	RVHigh18Ftatures - Single - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1144	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	21	RVHigh18Ftatures - Two - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1145	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	22	RVHigh18Ftatures - Three - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1146	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	23	RVHigh18Ftatures - Four - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1147	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	24	MedBay18 - Six - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1148	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	25	MedBay18 - Six - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1149	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	26	MedBay18 - Eight - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1150	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	27	HighMedBay18 - Four - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1151	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	28	HighMedBay18 - Six - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1152	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	29	HighMedBay18 - Eight - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1153	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	30	15Footure - Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1154	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	31	15Footure - 2Lamps - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1155	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	32	15Footure - 3Lamps - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1156	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	33	15Footure - H02Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1157	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	34	15Footure - H02Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1158	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	35	15Medhighlight - Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1159	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	36	15Medhighlight - Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1160	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	37	15Medhighlight - Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1161	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	38	15Medhighlight - 10Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1162	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	39	15Medhighlight - 12Lamp - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1163	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	40	PulseStart - HighHalide - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1164	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	41	InfraredHalogen - 25W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1165	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	42	InfraredHalogen - 26-35W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1166	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	43	InfraredHalogen - 36-48W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1167	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	44	InfraredHalogen - 49-60W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1168	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	45	Self-BalastedMetalHalide120W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1169	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	46	Self-BalastedMetalHalide120W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1170	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	47	MetalHalide - 1500W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1171	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	48	MetalHalide - 360W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1172	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	49	HighPressure - 225W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1173	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	50	HighPressure - 225W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1174	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	51	ElecBallast - HighPress200-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1175	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	52	ElecBallast - HighPress200-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1176	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	53	ElecBallast - HighPress200-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1177	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	54	ElecBallast - HighPress200-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1178	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	55	ElecBallast - HighPress200-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1179	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	56	ElecBallast - HighPress200-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1180	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	57	ElecBallast - HighPress200-40W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1181	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	58	OccSwitch - Switch - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1182	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	59	OccSwitch - CeilingMounted - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1183	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	60	TempControls - InSultHeat - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1184	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	61	TempControls - InSultHeat - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1185	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	62	TempControls - HeatCool - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1186	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	63	ECM AirFurnace - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1187	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	64	GroundSource - LowRise - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1188	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	65	GroundSource - HighRise - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1189	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	66	GroundSource - Average - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1190	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	67	Non-ElectricChillers - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1191	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	68	EnerStarWasher - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1192	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	69	NaturalGasDryer - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a
1193	43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	70	NaturalGasDryer - Common - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	100.0	12.1	n/a	n/a

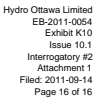


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11. MODIFIED INTERNATIONAL FINANCIAL REPORTING STANDARDS

Issue 11.1 - Is the proposed revenue requirement determined using modified IFRS appropriate?

Energy Probe Question #63 - Ref: Exhibit A2, Tab 1, Sch. 1, pages 2-3 & Exhibit A2, Tab 1, Sch. 2

The RRWF shown in Attachment H of Exhibit A2, Tab 1, Schedule 2 indicates a gross revenue deficiency of \$13,653,007. Table 1 of Exhibit A2, Tab 1, Schedule 2 shows a total deficiency of \$11,317,000.

- a) Please indicate if these revenue deficiencies are based on CGAAP or MIFRS.
- b) Please explain the difference of \$2,336,000 between these figures that is in addition to the transformer ownership allowance credit of \$1,161,000.
- c) If the response to part (b) is that the revenue at current rates used in the RRWF includes revenues from the SM adder, please file a revised RRWF that excludes from revenues at existing rates and proposed rates any SM adder revenues or revenues associated with any rate riders in place or forecast to be in place.

Response

- a) – c) Please see Attachment H (Updated) of Exhibit A2-1-2 and Table 1 of Exhibit A2-1-2 (Updated) which show the same revenue deficiency of \$19,096,986.



11. MODIFIED INTERNATIONAL FINANCIAL REPORTING STANDARDS

Issue 11.1 - Is the proposed revenue requirement determined using modified IFRS appropriate?

Energy Probe Question #64 - Ref: Exhibit J2, Tab 1, Sch. 1, Attachment AT

- a) Please confirm that the depreciation expense calculated under MIFRS for 2011 and 2012 do NOT use the years shown in the continuity schedules shown on pages 2 and 3 because the depreciation is being calculated on the net book value which implies that the assets have remaining asset lives shorter than when they were put into service.
- b) Please provide the range of lives used for each account that has been applied to opening balance in the account in 2011.
- c) Please show the calculation of the depreciation expense shown on page 2 for 2011 for accounts 1925 - Computer Software (5 years) and 1820 - Station Equipment (Above 50 kV).
- d) Please should the calculation of the depreciation expense for the same two accounts noted in (c) above for 2012, shown on page 3.

Response

- a) Hydro Ottawa Limited ("Hydro Ottawa") confirms that the depreciation expense calculated under MIFRS for 2011 and 2012 do not use the years shown in the continuity schedules but rather on the remaining lives for each asset.
- b) In most cases capital expenditures occur each year therefore, the range of lives for each account is one year to the top end of the range. Hydro Ottawa performed these calculations on an asset by asset basis.
- c) The depreciation expense on page 2 of Exhibit J2-1-1, Attachment AT (Updated) indicates an expense of \$5,314k for 1925 – Computer Software (5 years) for 2011



and \$4,586k for 2012. There are multiple assets in this category. Assets are grouped together with the same remaining lives in the table below to show the calculation. Please note that the half year rule is applied to additions.

Table 1: Depreciation Calculation for 1925 – Computer Software (5 years)

Remaining Lives	Cost	2011 Depreciation \$	2012 Depreciation \$
1	1,386,278	1,386,278	0
1.25	829,548	663,638	165,910
1.42	30,542	21,509	9,034
2	1,375,437	687,718	687,718
3	953,043	317,681	317,681
4	7,144,094	1,786,023	1,786,023
5 (2011 Additions)	4,510,199	451,021	902,039
5 (2012 Additions)	4,372,160	0	437,216
Smart Meter Adjustment	1,403,390	0	280,678
Total		5,313,868	4,586,299

The depreciation expense on page 2 of Exhibit J2-1-1, Attachment AT (Updated) indicates an expense of \$3,547k for 1820 – Station Equipment (Below 50kV) for 2011 and \$3,590k for 2012. There are four components in this category: (1) Station Transformers – 45 yrs, (2) Station Switchgear – 40 yrs, (3) Other Station Equipment – 25 yrs and (4) Wholesale meters – 15 yrs. Again there are multiple assets in each of these components therefore assets have been grouped together with the same remaining useful lives in the tables below to show the calculation. Each of the four components has a separate table and then a summary table at the end will provide the total that corresponds to the figure in Attachment AT.



1 **Table 2: Depreciation Calculation for Station Transformers (a subset of 1820)**

Remaining Life (Years)	Cost \$	2011 Depreciation \$	2012 Depreciation \$
1	62,945	62,945	0
2	158,913	79,457	79,457
3	710,828	236,943	236,943
4	1,357,283	339,321	339,321
5	767,556	153,511	153,511
6	760,201	126,700	126,700
7	259,918	37,131	37,131
8	186,042	23,255	23,255
9	338,837	37,649	37,649
10	114,846	11,485	11,485
11	95,916	8,720	8,720
13	37,781	2,906	2,906
15	18,484	1,232	1,232
16	40	2	2
18	30,026	1,668	1,668
19	45,132	2,375	2,375
20	66	3	3
21	47,128	2,244	2,244
22	1,322	60	60
23	67,728	2,945	2,945
24	236,379	9,849	9,849
25	167,556	6,702	6,702
26	63,584	2,446	2,446
27	126,238	4,675	4,675
29	69,093	2,383	2,383
44	3,944,960	89,658	89,658
45 (2011 Additions)	4,357,801	43,882	96,840
45 (2012 Additions)	5,333,687	0	51,022
Total		1,290,147	1,331,182



1 **Table 3: Depreciation Calculation for Station Switchgear (a subset of 1820)**

Remaining Life (Years)	Cost \$	2011 Depreciation \$	2012 Depreciation \$
1	150,168	150,168	0
2	193,329	96,664	96,664
3	187,009	62,336	62,336
4	278,060	69,515	69,515
5	663,128	132,626	132,626
6	173,973	28,995	28,995
8	209,455	26,182	26,182
13	377,380	29,029	29,029
14	200,471	14,319	14,319
15	474,724	31,648	31,648
18	97,578	5,421	5,421
19	1,070,252	56,329	56,329
20	3,764	188	188
22	1,014,592	46,118	46,118
29	24,020	828	828
33	6,757	205	205
34	84,858	2,496	2,496
35	278,707	7,963	7,963
36	46,342	1,287	1,287
37	3,165,102	85,543	85,543
38	4,444,096	116,950	116,950
39	80,839	2,073	2,073
40 (2011 Additions)	6,008,422	63,938	150,211
40 (2012 Additions)	2,827,958	0	35,348
Total		1,030,821	1,002,274



1 **Table 4: Depreciation Calculation for Other Station Equip. (a subset of 1820)**

Remaining Life (Years)	Cost \$	2011 Depreciation \$	2012 Depreciation \$
1	163,445	163,445	0
2	49,960	24,980	24,980
3	83,911	27,970	27,970
4	245,769	61,442	61,442
5	267,358	53,472	53,472
6	223,628	37,271	37,271
7	153,300	21,900	21,900
8	101,658	12,707	12,707
9	45,172	5,019	5,019
10	158,049	15,805	15,805
11	220,519	20,047	20,047
12	372,719	31,060	31,060
13	137,461	10,574	10,574
14	107,589	7,685	7,685
15	225,311	15,021	15,021
16	259,976	16,248	16,248
17	267,160	15,715	15,715
18	990,652	55,036	55,036
19	1,753,579	92,294	92,294
20	540,655	27,033	27,033
21	749,033	35,668	35,668
22	588,357	26,743	26,743
23	1,176,416	51,149	51,149
24	1,023,789	42,658	42,658
25 (2011 Additions)	6,045,475	104,912	241,819
25 (2012 Additions)	2,271,694	0	56,793
Total		975,854	1,006,109

2

3 **Table 5: Depreciation Calculation for Wholesale Meters (a subset of 1820)**

Remaining Life (Years)	Cost \$	2011 Depreciation \$	2012 Depreciation \$
1	309,972	34,441	34,441
2	1,055,675	105,567	105,567
3	621,384	56,489	56,489
4	643,164	53,597	53,597
15 (2011 Additions)	0	0	0
15 (2012 Additions)	0	0	0
Total		250,094	250,094

4

5

6



1 **Table 6: Depreciation Calculation for 1820 – Station Equipment (Below 50kV)**

	2011 Depreciation \$	2012 Depreciation \$
Table 2: Depreciation Calculation for Station Transformers	1,290,147	1,331,182
Table 3: Depreciation Calculation for Station Switchgear	1,030,821	1,002,274
Table 4: Depreciation Calculation for Other Station Equip.	975,854	1,006,109
Table 5: Depreciation Calculation for Wholesale Meters	250,094	250,094
Total	3,546,916	3,589,659

2

3 d) Refer to c) above.



11. MODIFIED INTERNATIONAL FINANCIAL REPORTING STANDARDS

Issue 11.1 - Is the proposed revenue requirement determined using modified IFRS appropriate?

Energy Probe Question #66 - Ref: Exhibit J3, Tab 1, Sch. 2, Attachment AW & Exhibit A2, Tab 1, Sch. 1, pages 2-3 & Exhibit A2, Tab 1, Sch. 2 & Exhibit J1, Tab 1, Sch. 1, Table 2

a) Please reconcile the increase in the revenue deficiency from that in the RRWF shown in Attachment H of Exhibit A2, Tab 1, Schedule 2 which indicates a gross revenue deficiency of \$13,653,007 and Table 1 of Exhibit A2, Tab 1, Schedule 2 that shows a total deficiency of \$11,317,000 with the total deficiency shown in Attachment AW of Exhibit J3, Tab 1, Schedule 2 of \$16,044,210 despite the impact on the revenue requirement being only \$287,000 as illustrated in Table 2 of Exhibit J1, Tab 1, Schedule 1.

b) Please explain why there appears to be a revenue deficiency of \$136,426 in the At Proposed Rates column of the RRWF shown in Attach AW to Exhibit J3, Tab 1, Schedule 2, while the following page of the RRWF appears to show a revenue sufficiency.

Response

a) Please see Attachment H (Updated) and Table 1 of the Exhibit A2-1-2 (Updated), which show a revenue deficiency of \$19,096,986 and the Attachment AW (Updated) which shows a revenue deficiency of \$19,224,814. The difference between the two deficiencies of \$127,828 is consistent with the impact on the revenue requirement shown in the Table 2 of Exhibit J1-1-1(Updated).

b) Please see Attachment AW (Updated).



1 **11. MODIFIED INTERNATIONAL FINANCIAL REPORTING STANDARDS**

2
3 **Issue 11.2 - Are the proposed new MIFRS deferral and variance accounts**
4 **appropriate?**

5
6 Energy Probe Question #67 – Ref: Exhibit J4, Tab 1, Sch. 1, Attachment AZ

- 7 a) Please confirm that at the beginning of 2012 rate base will be \$427,000 lower under
8 MIFRS than under CGAAP. Please also confirm that at the end of 2012, the balance
9 in this account would be \$320,000, reflecting the proposed recovery of \$107,000.
10 b) Please show how the return of \$30,000 was calculated.
11 c) Please indicate why Hydro Ottawa decided on a four year amortization period given
12 the small amount in the account.

13
14 **Response**

- 15
16 a) Please see Attachment AZ (Updated) which shows that at the beginning of 2012, net
17 book value of assets, not rate base, would be \$123k lower under MIFRS than under
18 CGAPP. At the end of 2012, the balance in this account would be \$92k, reflecting
19 the recovery of the \$31k, representing the amortization.
20
21 b) The return of \$9k, shown in Attachment AZ (Updated) was calculated by taking the
22 Weighted Average Cost of Capital of 6.95% and multiplying it by the opening balance
23 of the deferral account, i.e. \$123k, as follows: $\$123k \times 0.0695 = \$8.55k$ rounded to
24 \$9k.
25
26 c) Hydro Ottawa Limited ("Hydro Ottawa") used a four year amortization period
27 because that was the period suggested in Appendix A of the Staff Discussion Paper
28 Transition to IFRS – Implementation in an IRM Environment (EB-2008-0408) issued
29 on March 31, 2011. Given the small amount in the account, Hydro Ottawa would be
30 agreeable to use a shorter amortization period if directed to do so.



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K 1- 1- 1	1	Board Staff	2011-09-08	
K 1- 1- 2	1	Energy Probe		2011-09-14
K 1- 1- 2(1)	1	Energy Probe		2011-09-14
K 1- 1- 3	1	CCC		2011-09-14
K 1- 1- 4	2	CCC	2011-09-08	
K 1- 1- 5	3	CCC		2011-09-14
K 1- 1- 6	4	CCC	2011-09-08	
K 1- 1- 7	5	CCC	2011-09-08	
K 1- 1- 7(1)	5	CCC	2011-09-08	
K 1- 1- 8	1	SEC	2011-09-08	
K 1- 1- 9	1	VECC		2011-09-14
K 1- 2- 1	2	Board Staff	2011-09-08	
K 1- 2- 2	2	Energy Probe		2011-09-14
K 1- 2- 3	3	Energy Probe	2011-09-08	
K 1- 2- 4	6	CCC	2011-09-08	
K 1- 2- 5	2	SEC	2011-09-08	
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K 1- 2- 5(2)	2	SEC	2011-09-08	
K 1- 2- 6	3	SEC		2011-09-14
K 1- 2- 7	4	SEC		2011-09-14
K 1- 2- 8	2	VECC	2011-09-08	
K 1- 2- 9	5	VECC	2011-09-08	
K 1- 2- 10	6	VECC	2011-09-08	
K 1- 3- 1	3	Board Staff	2011-09-08	
K 1- 3- 2	3	VECC	2011-09-08	
K 1- 3- 3	4	VECC	2011-09-08	
K 1- 4- 1	4	Board Staff	2011-09-08	
K 1- 4- 2	5	Board Staff		2011-09-14
K 1- 4- 3	6	Board Staff		2011-09-14
K 1- 4- 4	4	Energy Probe		2011-09-14
K 1- 4- 4(1)	4	Energy Probe		2011-09-14
K 1- 4- 5	5	Energy Probe	2011-09-08	
K 1- 4- 6	6	Energy Probe	2011-09-08	
K 1- 4- 7	7	CCC		2011-09-14
K 2- 1- 1	7	Board Staff	2011-09-08	
K 2- 1- 2	8	Board Staff	2011-09-08	
K 2- 1- 3	7	Energy Probe	2011-09-08	
K 2- 1- 4	8	Energy Probe		2011-09-14
K 2- 1- 5	9	Energy Probe	2011-09-08	
K 2- 1- 6	10	Energy Probe	2011-09-08	
K 2- 1- 7	11	Energy Probe	2011-09-08	
K 2- 1- 8	12	Energy Probe	2011-09-08	
K 2- 1- 9	13	Energy Probe	2011-09-08	
K 2- 1- 10	5	SEC	2011-09-08	
K 2- 1- 11	6	SEC		2011-09-14
K 2- 1- 12	7	SEC	2011-09-08	
K 2- 1- 13	8	SEC		2011-09-14
K 2- 1- 14	9	SEC	2011-09-08	
K 2- 1- 15	10	SEC	2011-09-08	
K 2- 1- 16	11	SEC	2011-09-08	
K 2- 1- 17	12	SEC	2011-09-08	
K 2- 1- 18	13	SEC	2011-09-08	
K 2- 1- 19	14	SEC	2011-09-08	
K 2- 1- 20	15	SEC	2011-09-08	
K 2- 1- 21	16	SEC	2011-09-08	
K 2- 1- 22	7	VECC		2011-09-14
K 2- 1- 23	8	VECC	2011-09-08	
K 2- 1- 24	9	VECC	2011-09-08	
K 2- 1- 25	10	VECC	2011-09-08	
K 2- 1- 26	11	VECC	2011-09-08	
K 2- 1- 26(1)	11	VECC	2011-09-08	
K 2- 1- 27	12	VECC	2011-09-08	



Exhibit #	Question #	Intervenor	Submission 2011-09-08	Submission 2011-09-14
K 2- 1- 28	13	VECC	2011-09-08	
K 2- 1- 29	14	VECC	2011-09-08	
K 2- 1- 29 (1)	14	VECC	2011-09-08	
K 2- 1- 30	15	VECC	2011-09-08	
K 2- 1- 31	16	VECC	2011-09-08	
K 2- 1- 32	23	VECC		2011-09-14
K 2- 1- 33	1	EnviroCentre	2011-09-08	
K 2- 1- 33	2	EnviroCentre	2011-09-08	
K 2- 1- 34	3	EnviroCentre	2011-09-08	
K 2- 2- 1	9	Board Staff	2011-09-08	
K 2- 2- 2	10	Board Staff	2011-09-08	
K 2- 2- 3	11	Board Staff	2011-09-08	
K 2- 2- 4	14	Energy Probe	2011-09-08	
K 2- 2- 5	15	Energy Probe	2011-09-08	
K 2- 2- 6	16	Energy Probe	2011-09-08	
K 2- 2- 7	17	Energy Probe	2011-09-08	
K 2- 2- 8	8	CCC	2011-09-08	
K 2- 2- 9	9	CCC	2011-09-08	
K 2- 2- 10	10	CCC	2011-09-08	
K 2- 2- 11	11	CCC	2011-09-08	
K 2- 2- 12	12	CCC	2011-09-08	
K 2- 2- 13	13	CCC	2011-09-08	
K 2- 2- 14	14	CCC		2011-09-14
K 2- 2- 15	15	CCC		2011-09-14
K 2- 2- 16	16	CCC	2011-09-08	
K 2- 2- 17	17	CCC	2011-09-08	
K 2- 2- 18	18	CCC	2011-09-08	
K 2- 2- 19	17	VECC	2011-09-08	
K 2- 2- 20	18	VECC	2011-09-08	
K 2- 3- 1	12	Board Staff	2011-09-08	
K 2- 3- 2	13	Board Staff	2011-09-08	
K 2- 3- 3	14	Board Staff	2011-09-08	
K 2- 3- 4	15	Board Staff	2011-09-08	
K 2- 3- 5	16	Board Staff	2011-09-08	
K 2- 3- 6	18	Energy Probe	2011-09-08	
K 2- 3- 7	19	Energy Probe	2011-09-08	
K 2- 3- 8	20	Energy Probe	2011-09-08	
K 2- 3- 9	21	Energy Probe	2011-09-08	
K 2- 3- 10	22	Energy Probe	2011-09-08	
K 2- 3- 11	17	SEC	2011-09-08	
K 2- 3- 12	18	SEC	2011-09-08	
K 2- 3- 12(1)	18	SEC	2011-09-08	
K 2- 3- 12(2)	18	SEC	2011-09-08	
K 2- 3- 13	19	SEC	2011-09-08	
K 2- 3- 14	20	SEC	2011-09-08	
K 2- 3- 15	21	SEC	2011-09-08	
K 2- 3- 16	22	SEC	2011-09-08	
K 2- 3- 17	23	SEC	2011-09-08	
K 2- 3- 18	24	SEC	2011-09-08	
K 2- 3- 19	25	SEC	2011-09-08	
K 2- 3- 20	26	SEC	2011-09-08	
K 2- 3- 21	27	SEC	2011-09-08	
K 2- 3- 22	28	SEC	2011-09-08	
K 2- 3- 23	29	SEC	2011-09-08	
K 2- 3- 24	30	SEC	2011-09-08	
K 2- 3- 25	31	SEC	2011-09-08	
K 2- 3- 26	32	SEC	2011-09-08	
K 2- 3- 27	33	SEC	2011-09-08	
K 2- 3- 28	34	SEC	2011-09-08	
K 2- 3- 29	35	SEC	2011-09-08	
K 2- 3- 30	36	SEC	2011-09-08	
K 2- 4- 1	19	VECC	2011-09-08	



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K 2- 4- 2	20	VECC	2011-09-08	
K 2- 5- 1	17	Board Staff	2011-09-08	
K 2- 5- 1(1)	17	Board Staff	2011-09-08	
K 2- 5- 1(2)	17	Board Staff	2011-09-08	
K 2- 5- 2	18	Board Staff	2011-09-08	
K 2- 5- 3	19	Board Staff	2011-09-08	
K 2- 5- 4	20	Board Staff	2011-09-08	
K 2- 5- 5	21	Board Staff	2011-09-08	
K 2- 5- 6	22	Board Staff	2011-09-08	
K 2- 5- 7	23	Energy Probe	2011-09-08	
K 2- 5- 8	19	CCC	2011-09-08	
K 2- 5- 9	20	CCC	2011-09-08	
K 2- 5- 10	21	CCC	2011-09-08	
K 2- 5- 11	21	VECC	2011-09-08	
K 2- 5- 12	22	VECC	2011-09-08	
K 2- 5- 13	4	EnviroCentre	2011-09-08	
K 2- 5- 14	5	EnviroCentre	2011-09-08	
K 2- 5- 15	6	EnviroCentre	2011-09-08	
K 2- 5- 16	7	EnviroCentre	2011-09-08	
K 3- 1- 1	23	Board Staff	2011-09-08	
K 3- 1- 2	24	Board Staff	2011-09-08	
K 3- 1- 3	25	Board Staff	2011-09-08	
K 3- 1- 4	26	Board Staff	2011-09-08	
K 3- 1- 5	27	Board Staff		2011-09-14
K 3- 1- 6	28	Board Staff	2011-09-08	
K 3- 1- 6 (1)	28	Board Staff	2011-09-08	
K 3- 1- 7	24	Energy Probe	2011-09-08	
K 3- 1- 7(1)	24	Energy Probe	2011-09-08	
K 3- 1- 8	24	VECC	2011-09-08	
K 3- 1- 8(1)	24	VECC	2011-09-08	
K 3- 1- 8(2)	24	VECC	2011-09-08	
K 3- 1- 9	25	VECC	2011-09-08	
K 3- 1- 10	26	VECC	2011-09-08	
K 3- 1- 11	27	VECC	2011-09-08	
K 3- 1- 11(1)	27	VECC	2011-09-08	
K 3- 1- 12	28	VECC	2011-09-08	
K 3- 2- 1	29	Board Staff	2011-09-08	
K 3- 2- 1(1)	29	Board Staff	2011-09-08	
K 3- 2- 2	25	Energy Probe	2011-09-08	
K 3- 2- 3	26	Energy Probe	2011-09-08	
K 3- 2- 4	27	Energy Probe	2011-09-08	
K 3- 2- 4(1)	27	Energy Probe	2011-09-08	
K 3- 2- 5	29	VECC		2011-09-14
K 3- 2- 6	30	VECC	2011-09-08	
K 3- 3- 1	30	Board Staff	2011-09-08	
K 3- 3- 2	28	Energy Probe	2011-09-08	
K 3- 3- 3	29	Energy Probe	2011-09-08	
K 3- 3- 4	30	Energy Probe	2011-09-08	
K 3- 3- 5	31	VECC	2011-09-08	
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K 3- 4- 1	33	VECC		2011-09-14
K 3- 5- 1	31	Board Staff	2011-09-08	
K 3- 5- 2	32	Board Staff	2011-09-08	
K 3- 5- 3	31	Energy Probe	2011-09-08	
K 3- 5- 4	32	Energy Probe		2011-09-14
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K 3- 5- 6	34	Energy Probe	2011-09-08	
K 3- 5- 7	22	CCC	2011-09-08	
K 3- 5- 8	34	VECC	2011-09-08	
K 3- 5- 9	35	VECC	2011-09-08	
K 3- 5- 10	36	VECC	2011-09-08	



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K 4- 1- 1	33	Board Staff	2011-09-08	
K 4- 1- 2	34	Board Staff	2011-09-08	
K 4- 1- 3	35	Board Staff	2011-09-08	
K 4- 1- 4	36	Board Staff	2011-09-08	
K 4- 1- 5	37	Board Staff	2011-09-08	
K 4- 1- 6	38	Board Staff	2011-09-08	
K 4- 1- 7	39	Board Staff	2011-09-08	
K 4- 1- 8	35	Energy Probe	2011-09-08	
K 4- 1- 8(1)	35	Energy Probe	2011-09-08	
K 4- 1- 9	36	Energy Probe	2011-09-08	
K 4- 1- 10	37	Energy Probe	2011-09-08	
K 4- 1- 11	38	Energy Probe	2011-09-08	
K 4- 1- 12	39	Energy Probe	2011-09-08	
K 4- 1- 13		Skip		
K 4- 1- 14	23	CCC	2011-09-08	
K 4- 1- 15	24	CCC		2011-09-14
K 4- 1- 16	25	CCC	2011-09-08	
K 4- 1- 17	26	CCC	2011-09-08	
K 4- 1- 18	27	CCC	2011-09-08	
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K 4- 1- 20	38	SEC	2011-09-08	
K 4- 1- 21	39	SEC	2011-09-08	
K 4- 1- 22	40	SEC	2011-09-08	
K 4- 1- 23	41	SEC	2011-09-08	
K 4- 1- 24	38	VECC	2011-09-08	
K 4- 1- 25	39	VECC	2011-09-08	
K 4- 1- 25(1)	39	VECC	2011-09-08	
K 4- 1- 25(2)	39	VECC	2011-09-08	
K 4- 1- 26	8	EnviroCentre	2011-09-08	
K 4- 1- 27	9	EnviroCentre	2011-09-08	
K 4- 1- 28	10	EnviroCentre	2011-09-08	
K 4- 2- 1	40	Energy Probe	2011-09-08	
K 4- 2- 2	41	Energy Probe	2011-09-08	
K 4- 2- 3	42	Energy Probe	2011-09-08	
K 4- 2- 4	43	Energy Probe	2011-09-08	
K 4- 2- 5	44	Energy Probe	2011-09-08	
K 4- 2- 6	45	Energy Probe	2011-09-08	
K 4- 2- 7	46	Energy Probe	2011-09-08	
K 4- 2- 8	47	Energy Probe	2011-09-08	
K 4- 2- 9	48	Energy Probe	2011-09-08	
K 4- 2- 10	49	Energy Probe	2011-09-08	
K 4- 2- 11	50	Energy Probe	2011-09-08	
K 4- 2- 12	32	CCC	2011-09-08	
K 4- 2- 13	33	CCC	2011-09-08	
K 4- 2- 14	34	CCC	2011-09-08	
K 4- 2- 15	35	CCC	2011-09-08	
K 4- 4- 1	40	Board Staff	2011-09-08	
K 4- 4- 2	41	Board Staff	2011-09-08	
K 4- 4- 3	42	Board Staff	2011-09-08	
K 4- 4- 4	43	Board Staff	2011-09-08	
K 4- 4- 5	44	Board Staff	2011-09-08	
K 4- 4- 6	45	Board Staff	2011-09-08	
K 4- 4- 7	46	Board Staff	2011-09-08	
K 4- 4- 8	47	Board Staff	2011-09-08	
K 4- 4- 9	51	Energy Probe	2011-09-08	
K 4- 4- 10	28	CCC	2011-09-08	
K 4- 4- 11	29	CCC	2011-09-08	
K 4- 4- 12	30	CCC	2011-09-08	
K 4- 4- 13	31	CCC	2011-09-08	
K 4- 4- 14	42	SEC	2011-09-08	
K 4- 4- 14(1)	42	SEC	2011-09-08	



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K 4- 4- 15	43	SEC	2011-09-08	
K 4- 4- 16	44	SEC	2011-09-08	
K 4- 4- 17	45	SEC	2011-09-08	
K 4- 4- 18	46	SEC	2011-09-08	
K 4- 4- 19	47	SEC	2011-09-08	
K 4- 4- 20	48	SEC	2011-09-08	
K 4- 4- 21	49	SEC	2011-09-08	
K 4- 4- 22	50	SEC	2011-09-08	
K 4- 4- 23	51	SEC	2011-09-08	
K 4- 4- 24	40	VECC	2011-09-08	
K 4- 4- 25	41	VECC	2011-09-08	
K 4- 4- 26	42	VECC	2011-09-08	
K 4- 4- 27	43	VECC	2011-09-08	
K 4- 5- 1	52	Energy Probe	2011-09-08	
K 4- 6- 1	48	Board Staff		2011-09-14
K 4- 6- 1(1)	48	Board Staff		2011-09-14
K 4- 6- 2	49	Board Staff	2011-09-08	
K 4- 6- 3	50	Board Staff		2011-09-14
K 4- 6- 4	53	Energy Probe	2011-09-08	
K 4- 6- 5	54	Energy Probe	2011-09-08	
K 4- 6- 6	55	Energy Probe		2011-09-14
K 5- 1- 1	56	Energy Probe	2011-09-08	
K 5- 1- 2	36	CCC	2011-09-08	
K 5- 1- 3	44	VECC	2011-09-08	
K 5- 1- 3(1)	44	VECC	2011-09-08	
K 5- 1- 4	45	VECC	2011-09-08	
K 5- 2- 1	51	Board Staff	2011-09-08	
K 5- 2- 2	52	Board Staff	2011-09-08	
K 5- 2- 3	57	Energy Probe	2011-09-08	
K 5- 2- 4	37	CCC	2011-09-08	
K 5- 2- 5	52	SEC	2011-09-08	
K 6- 1- 1	53	Board Staff		2011-09-14
K 6- 1- 1(1)	53	Board Staff		2011-09-14
K 6- 1- 2	38	CCC	2011-09-08	
K 6- 1- 3	39	CCC		2011-09-14
K 6- 1- 4	40	CCC		2011-09-14
K 6- 1- 5	53	SEC		2011-09-14
K 6- 1- 6	46	VECC	2011-09-08	
K 6- 2- 1	54	Board Staff	2011-09-08	
K 6- 2- 2	55	Board Staff		2011-09-14
K 6- 2- 2(1)	55	Board Staff		2011-09-14
K 6- 2- 3	47	VECC		2011-09-14
K 6- 2- 4	48	VECC	2011-09-08	
K 6- 2- 5	49	VECC		2011-09-14
K 6- 3- 1	56	Board Staff		2011-09-14
K 6- 3- 1(1)	56	Board Staff		2011-09-14
K 7- 1- 1	57	Board Staff		2011-09-14
K 7- 1- 2	58	Board Staff	2011-09-08	
K 7- 1- 3	59	Board Staff	2011-09-08	
K 7- 1- 4	58	Energy Probe		2011-09-14
K 7- 1- 5	54	SEC		2011-09-14
K 7- 1- 6	50	VECC		2011-09-14
K 7- 1- 7	51	VECC		2011-09-14
K 7- 2- 1	59	Energy Probe		2011-09-14
K 7- 2- 2	41	CCC		2011-09-14
K 8- 1- 1	60	Board Staff		2011-09-14
K 8- 1- 2	52	VECC		2011-09-14
K 8- 1- 3	53	VECC		2011-09-14
K 8- 2- 1	61	Board Staff		2011-09-14
K 8- 3- 1	60	Energy Probe	2011-09-08	
K 8- 3- 1(1)	60	Energy Probe	2011-09-08	
K 8- 3- 2	54	VECC	2011-09-08	



Exhibit #	Question #	Intervenor	Submission 2011-09-08	Submission 2011-09-14
K 8- 3- 3	55	VECC	2011-09-08	
K 8- 4- 1	62	Board Staff	2011-09-08	
K 8- 4- 2	63	Board Staff	2011-09-08	
K 8- 4- 3	64	Board Staff	2011-09-08	
K 8- 4- 4	65	Board Staff		2011-09-14
K 8- 4- 5	56	VECC	2011-09-08	
K 9- 1- 1	66	Board Staff		2011-09-14
K 9- 1- 1(1)	66	Board Staff		2011-09-14
K 9- 1- 2	67	Board Staff	2011-09-08	
K 9- 1- 3	68	Board Staff		2011-09-14
K 9- 1- 4	69	Board Staff	2011-09-08	
K 9- 1- 5	70	Board Staff	2011-09-08	
K 9- 1- 6	71	Board Staff		2011-09-14
K 9- 1- 7	72	Board Staff	2011-09-08	
K 9- 1- 8	73	Board Staff		2011-09-14
K 9- 1- 9	74	Board Staff		2011-09-14
K 9- 1- 10	75	Board Staff		2011-09-14
K 9- 1- 11	76	Board Staff		2011-09-14
K 9- 1- 11(1)	76	Board Staff		2011-09-14
K 9- 1- 12	77	Board Staff	2011-09-08	
K 9- 1- 13	78	Board Staff	2011-09-08	
K 9- 1- 14	55	SEC	2011-09-08	
K 9- 2- 1	61	Energy Probe		2011-09-14
K 9- 3- 1	62	Energy Probe	2011-09-08	
K10- 1- 1	57	VECC	2011-09-08	
K10- 1- 2	58	VECC		2011-09-14
K10- 1- 2(1)	58	VECC		2011-09-14
K11- 1- 1	79	Board Staff	2011-09-08	
K11- 1- 1(1)	79	Board Staff	2011-09-08	
K11- 1- 2	80	Board Staff	2011-09-08	
K11- 1- 3	81	Board Staff	2011-09-08	
K11- 1- 4	82	Board Staff	2011-09-08	
K11- 1- 5	83	Board Staff	2011-09-08	
K11- 1- 6	84	Board Staff	2011-09-08	
K11- 1- 7	85	Board Staff	2011-09-08	
K11- 1- 8	86	Board Staff	2011-09-08	
K11- 1- 9	87	Board Staff	2011-09-08	
K11- 1- 10	88	Board Staff	2011-09-08	
K11- 1- 10(1)	88	Board Staff	2011-09-08	
K11- 1- 11	89	Board Staff	2011-09-08	
K11- 1- 12	90	Board Staff	2011-09-08	
K11- 1- 13	91	Board Staff	2011-09-08	
K11- 1- 13(1)	91	Board Staff	2011-09-08	
K11- 1- 13(2)	91	Board Staff	2011-09-08	
K11- 1- 14	92	Board Staff	2011-09-08	
K11- 1- 15	93	Board Staff	2011-09-08	
K11- 1- 16	94	Board Staff	2011-09-08	
K11- 1- 17	63	Energy Probe		2011-09-14
K11- 1- 18	64	Energy Probe		2011-09-14
K11- 1- 19	65	Energy Probe	2011-09-08	
K11- 1- 20	66	Energy Probe		2011-09-14
K11- 2- 1	95	Board Staff	2011-09-08	
K11- 2- 2	96	Board Staff	2011-09-08	
K11- 2- 3	97	Board Staff	2011-09-08	
K11- 2- 4	67	Energy Probe		2011-09-14